

1-1-1998

Women and family issues survey of public accounting firms and professionals

American Institute of Certified Public Accountants. AICPA Market Research Team

Follow this and additional works at: https://egrove.olemiss.edu/aicpa_assoc



Part of the [Accounting Commons](#), and the [Taxation Commons](#)

Recommended Citation

American Institute of Certified Public Accountants. AICPA Market Research Team, "Women and family issues survey of public accounting firms and professionals" (1998). *Association Sections, Divisions, Boards, Teams*. 336.
https://egrove.olemiss.edu/aicpa_assoc/336

This Book is brought to you for free and open access by the American Institute of Certified Public Accountants (AICPA) Historical Collection at eGrove. It has been accepted for inclusion in Association Sections, Divisions, Boards, Teams by an authorized administrator of eGrove. For more information, please contact egrove@olemiss.edu.

AICPA

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

**Women and
Family Issues
Survey of
Public Accounting
Firms and
Professionals**

January 1997



**Women and
Family Issues
Survey of
Public Accounting
Firms and
Professionals**

**Prepared by
Market Research Team
American Institute of Certified Public Accountants**

March 1998

Section 1

WOMEN AND FAMILY ISSUES SURVEY OF PUBLIC ACCOUNTING FIRMS

TABLE OF CONTENTS

SECTION 1

WOMEN AND FAMILY ISSUES SURVEY OF PUBLIC ACCOUNTING FIRMS

Foreword.....	1
Executive Summary.....	3
Profile Information.....	3
Firm Characteristics	3
Gender of Professional Staff	3
Turnover in Staff as a Function of Gender	4
Gender of Staff Promoted	4
Gender of Professional Staff by Position in Firm	5
The Relationship Between Gender and Turnover of Professional Staff by Position in Firm	6
Gender of Professional Staff in Select Positions Within Firms.....	6
Alternative Partner/Shareholder Arrangements.....	7
Non-Partnership/Non-Shareholder Career Alternatives.....	8
Utilization of Flexible Work Options After the Birth of a Child	8
Family-Related Programs and Policies.....	9
Whether Firm Plans to Make Any Changes in Family-Related Programs/Policies in the Next Three Years	10
Status of Female Professionals After Having a Child	10
Flexible Work Options Offered by Firms	10
Changes to Flexible Work Options	11
Factors Influencing Decisions Related to Work and Family Issues Programs/Policies	11
Other Programs And Policies.....	12
Programs for Professional Staff.....	12
Relocation Assistance Programs.....	13
Sexual Harassment Policies: Written or Unwritten	13
Client Assignment Policies: Written or Unwritten.....	13
Policies Pertaining to Criteria in the Selection of Managers and Partners: Written or Unwritten	14
Nepotism Policies	14
Gender/Workforce Diversity Initiatives	15
Work/Family Initiatives.....	15
Goals of Gender/Workforce Diversity and Work/Family Issues Committee, Task Force or Other Group.....	15
Other Information	16

Profile Information.....	17
Firm Characteristics	19
Gender of Professional Staff	21
Proportion of Women Professionals in Firms of Varying Size.....	22
Turnover in Staff as a Function of Gender.....	23
Variations in Staff Turnover.....	24
Gender of Staff Promoted.....	25
The Promotion of Women as a Function of Firm Size	26
Gender of Professional Staff by Position in Firm	29
Variations in Number of Women Holding Senior Level Positions by Firm Size.....	31
The Relationship Between Gender and Turnover of Professional Staff by Position in Firm	36
Average Annual Turnover of Women as a Function of Firm Size.....	38
Gender of Professional Staff in Select Positions Within Firms.....	41
Variations in the Gender of Staff Holding Select Management Positions as a Function of Firm Size.....	43
Firm Policies	45
Alternative Partner/Shareholder Arrangements.....	47
Non-Partnership/Non-Shareholder Career Alternatives.....	50
Utilization of Flexible Work Options After the Birth of a Child	59
Family-Related Programs and Policies.....	66
Variations in Whether or Not Firms Have Family-Related Programs/Policies by Firm Size.....	68
Whether Firm Plans to Make Any Changes in Family-Related Programs/Policies in the Next Three Years	70
The Implementation of Family-Related Programs/Policies	71
Variations in Plans to Implement Family-Related Programs/Policies	72
Status of Female Professionals After Having a Child	73
Variations in Number of Women Returning on a Full-Time Basis After the Birth of a Child	74
Flexible Work Options Offered by Firms	75
Changes to Flexible Work Options.....	77
Plans to Implement Flexible Work Options.....	79
Factors Influencing Decisions Related to Work and Family Issues Programs/Policies	81
Other Programs And Policies.....	85
Programs for Professional Staff.....	87
Variations in the Prevalence of Programs for Professional Staff by Firm Size.....	88
Whether Participation in Programs for Professional Staff is Mandatory	89
Relocation Assistance Programs.....	92
Sexual Harassment Policies: Written or Unwritten	94
Client Assignment Policies: Written or Unwritten.....	95

Policies Pertaining to Criteria in the Selection of Managers and Partners:	
Written or Unwritten	96
Nepotism Policies	97
Provisions Included in Nepotism Policy.....	99
Gender/Workforce Diversity Initiatives	103
Work/Family Initiatives.....	105
Goals of Gender/Workforce Diversity and Work/Family Issues Committee, Task Force or Other Group.....	107
Other Information	109
Additional Respondent Comments	111

SECTION 2

WOMEN AND FAMILY ISSUES SURVEY OF PROFESSIONALS EMPLOYED IN PUBLIC ACCOUNTING FIRMS.....	119
Gender Concern About Upward Mobility in Firm	120
Gender Concern About Work/Life Balance Issues	121
Whether Firm Offers Any Nontraditional Partnership or Shareholder Arrangements	124
Whether Your Firm Offers a Non-Partnership or Non-Shareholder Career Track for Professionals	126
Ease in Taking Advantage of Such a Track.....	126
Anticipate Receiving Penalty In Career/Assignments for Using a Non-Partnership or Non-Shareholder Career Track	127
Whether Professional Staff Utilize Flexible Work Options After the Birth of a Child and Continue on the Partner/Shareholder Track.....	127
Rate of Difficulty in Taking Advantage of Flexible Work Options After the Birth of a Child and Continue on the Partner/Shareholder Track	128
Anticipate Receiving Penalty in Career/Assignments for Using Flexible Work Options After the Birth of a Child and Continue on the Partner/Shareholder Track	129
Whether Firm Offers Specific Policies/Programs.....	130
Rate of Difficulty in Taking Advantage of the Policies/Programs Offered at Firm.....	131
Whether Policies/Programs Are Operating Effectively in Office	132
Whether Firm Offers Specific Flexible Work Options.....	133
Rate of Difficulty in Taking Advantage of the Flexible Work Options Offered at Firm	134
Whether Flexible Work Options Are Operating Effectively In Office.....	135
Whether Firm Offers Programs in Specific Areas.....	137
Whether Firm Has a Policy in Specific Areas	139
Whether Firm Have a Person/Committee Designated to Address Gender/Workforce Diversity Issues	140

Whether Firm Have A Person/Committee Designated to Address Work/Family Issues.....	141
Whether Programs Offered by Firm Would Inhibit Career Potential	141
Survey Questionnaires	147

FOREWORD

In an effort to further enhance our understanding of “family-friendly” policies within public accounting firms and to gather quantitative human resources data on men and women in the accounting profession, the American Institute of Certified Public Accountants (AICPA) – under the auspices of the Women and Family Issues Executive Committee – conducted its second nationwide survey of its public accounting firms, the first having been conducted in December, 1993. (Comparisons to the 1993 firm survey data are included in this report.) In addition to collecting data from public accounting firms, a survey of professionals employed in these firms was conducted simultaneously.

Survey of Public Accounting Firms

Questionnaires were sent to the managing partners of a random sample of 5,383 of the Institute's non-sole practitioner firms during early January, 1997. To ensure an adequate base of respondents within each firm size segment, larger firms (those with more than 20 AICPA members) were oversampled. The results, however, were weighted back to the actual number of firms across these segments, so that the oversample did not affect the “All Firms” results presented in this document.

A total of 795 firms responded to the survey of public accounting firms, the data from which is included in the analysis that follows. An additional 9 questionnaires were received after the survey cut-off date. This translates into a usable as well as total

response rate of 15 percent. Public accounting firms responding to the survey closely match all non-sole practitioner AICPA firms in terms of their size.

Survey of Professionals

Of the 5,383 firms selected to participate in the survey of public accounting firms, 249 were randomly selected to participate in the survey of professionals. (To ensure adequate representation of professionals across all firm size segments, larger firms were once again oversampled.) The managing partners of these 249 firms were asked to distribute questionnaires to a sample of their professional staff from all areas and all levels in their firm; questionnaires completed by professional staff were returned directly to the AICPA by the individuals completing them.

A total of 985 professionals, representing a cross-section of firms across all size segments (from firms with fewer than 10 professionals to firms with over 1,000 professionals) responded to the survey.

EXECUTIVE SUMMARY

To further enhance our understanding of family-friendly policies within public accounting firms, and to gather quantitative human resource data on men and women in the accounting profession, the American Institute of Certified Public Accountants (AICPA), under the auspices of the Women and Family Issues Executive Committee, conducted the second wave of a nationwide survey of its public accounting firms. Following is a summary of the findings. Details are available in the main body of this document.

PROFILE INFORMATION

Firm Characteristics

- Twenty percent of the firms are headquartered in the Northeast, 34 percent in the South, 22 percent in the Midwest, with the balance, 25 percent, in the West.
- Ninety-six percent of all firms represented in the survey are local firms and 4 percent can be described as regional firms; fewer than one percent are national or international firms.
- Almost two-thirds of all surveyed firms (65 percent) can be classified as small firms with fewer than 5 AICPA members. Of the balance, 25 percent have between 5-10 AICPA members, 7 percent have 11-20 members, and 2 percent have over 20 members.

Gender of Professional Staff

- Most full-time professional staff members are male (61 percent versus 39 percent who are female). In contrast, the great majority of part-time professional staff members are female (76 percent versus 24 percent male).
- The proportion of part-time professional staff who are female has increased notably (up 5 percentage points) since 1993. A similar, although not significant trend (up 3 percentage points) can be observed in the composition of the full-time staff in firms surveyed.
- Full-time positions are more likely to be held by female professionals in firms with 10 or fewer AICPA members than in firms with more than 10 members.

- Also of interest is the finding that the percentage of full-time positions, as well as the number of part-time positions held by women has increased since 1993 in smaller firms, but not in firms with more than 10 AICPA members.

Turnover in Staff as a Function of Gender

- Females (and males) are being hired in direct proportion to their leaving firms. Forty-five percent of all professionals who left firms were female as were 46 percent who joined firms.
- The proportion of women joining as well as leaving firms has remained fairly stable across the last three years.
- The proportion of women leaving firms within the past three years is inversely related to firm size, such that 54 percent of the professionals leaving small firms are women compared to 41 percent in larger firms.
- An even more pronounced relationship is apparent with respect to hiring women, with 61 percent of all hires within firms with 10 or fewer AICPA members being women, compared to 50 percent in firms with 11-20 AICPA members, and 41 percent in firms with 20 or more members.

Gender of Staff Promoted

- About half (48 percent) of all promotions to supervisor/senior, 38 percent of all promotions to manager, senior manager and director, 36 percent of all promotions to principal, and 33 percent of all promotions to partner or shareholder have been given to women professionals within the past three years.
- The proportion of women being promoted to senior manager, director and partner/shareholder has increased considerably relative to the previous period, with the greatest gains apparent at the director level.
- The promotion of women to senior level positions within a firm is inversely related to firm size, such that the percentage of promotions who were female is considerably greater in small firms than in larger firms. Also notable is the finding that the magnitude of the difference observed as a function of firm size increases dramatically with the increase in the seniority of the position under consideration.
- The smallest firms demonstrated the greatest increases with respect to the promotion of women. Since 1993, the percentage of promotions to supervisor/senior who were female has increased by 2 points. The percentage of promotions to the ranks of manager and senior manager who were female increased 8 and 7 points respectively.

The promotion of women to director showed an increase of 20 percentage points and to principal, an increase of 22 percentage points. Last, the percentage of women promoted to partner/shareholder grew by 11 percentage points in these small firms. Substantial though smaller year to year increases are also apparent (at most levels) with respect to the promotion of women in firms with 5-10 AICPA members. Within larger firms (11+ AICPA members), however, decreases in the proportion of women being promoted compared to men begin to emerge. In these firms, the proportion of female promotions is trending downward. The notable exception is with respect to the admission of women to the ranks of partner/shareholder, where a modest increase can be observed.

Gender of Professional Staff by Position in Firm

- On average, 40 percent of all senior level positions in the firms surveyed are held by women. This represents an increase of 9 percentage points relative to 1993. The largest increases can be observed at the senior manager level with 26 percent of such positions in 1993 compared to 32 percent in 1997 (a gain of 6 percentage points), being held by women. Other notable increases since 1993 can be seen at the director (23 percent versus 27 percent) and partner/shareholder level (12 percent versus 16 percent). The proportion of women at the principal, manager and staff accountant level is also trending upward.
- Overall, as firm size increases, the average number of female professionals holding these positions decreases, such that 48 percent of all senior level positions are held by women in small firms compared to only 27 percent in firms with over 20 AICPA members.
- The distribution of senior level positions in firms was also analyzed by looking at the total population of males versus females across firms, and determining how many and what type of senior level positions were held by those in each group. This analysis indicates that males tend to weigh in heavily at the uppermost part of the senior level range of positions, i.e., partners/shareholders (32 percent of all males hold these positions), while females cluster at the lowest level position, i.e., staff accountants (40 percent of all females hold this position in firms). Among the total population of female professionals in responding firms, the distribution of positions among women in these firms has not changed since 1993.
- This pattern of male clustering at the top and female clustering at the bottom is directly related to firm size. Males in firms with over 20 AICPA members are 9 times as likely as women to be partners/shareholders (17 percent of all men versus 2 percent of all women are at this level). In firm with 11-20 members the ratio drops from 9: 1 to 7:1. A further decline in the relative number of males versus females at this level is apparent in firms with 5-10 members, where the ratio of male to female partners/shareholders is 5:1. Women in the smallest firms, firms with under 5 AICPA

members, are the most likely to be partners/directors; in these firms the ratio drops to its lowest level, 3:1.

The Relationship Between Gender and Turnover of Professional Staff by Position in Firm

- Across job levels, turnover among males is 12.0 percent compared to 14.8 percent among females.
- Turnover among both males and females is especially high at the supervisor/senior level (about 21 percent), and relatively low at the partner/shareholder (about 2 percent), principal (about 3 percent) and director level (about 4 percent).
- Although turnover rates at most levels do not differ dramatically as a function of gender, the ratio of female principals leaving the firm compared to males is approximately 1: 5.
- Also notable is the finding that the rate of turnover among women is higher than men in only one job description--director--where turnover among women was found to be 4.7 percent versus 3.6 percent among men.
- Relative to 1993, turnover among women professionals in firms has declined across and within most positions. Across all positions, turnover among women is down an average of 23 percent. The greatest declines in turnover among women can be observed among those holding the position of principal (down 77 percent since 1993); the greatest (and only) increase in turnover among women is at the director level, where turnover since the 1993 survey is up 88 percent.
- Stratifying turnover by size of firm indicates that turnover among males as well as females is positively associated with firm size, such that turnover in firms with over 20 AICPA members is more than twice as high as that found in firms with under 5 AICPA members. Notably, the difference in turnover as a function of firm size is far more pronounced among women than among men. As an example, turnover among male senior managers is 12.2 percent in firms with fewer than 5 AICPA members, and 17.5 percent in firms with over 20 members, which is 43 percent higher. The comparable rates among women are 5.5 percent and 16.2 percent, which is 194 percent higher.

Gender of Professional Staff in Select Positions Within Firms

- Also asked of those responding to this survey, were the number of males versus females in several firm management/practice management positions and client/functional service area positions. Men in firms are about 4 times as likely to hold these

high level management positions as women. This number jumps to 15 times that of women, with respect to the position of firm director of consulting. The exception is in the miscellaneous area of "other" senior management positions where women occupy a more substantial slice of the pie, 41 percent of jobs. While their numbers are relatively low across the board, the number of women in some functions has increased since 1993. Specifically, the proportion of female national practice management senior level senior partners/vice chairs has increased 7 percentage points; the proportion of regional partners who are women has almost doubled, from 7 percent in 1993 to 12 percent currently; women have also increased in the ranks of firm director of audit, up 6 percentage points; and their number in "other" senior management positions has likewise increased, up 10 percent in the past 3 years.

- Stratifying the data by firm size indicates that the prevalence of women holding most senior management positions is considerably higher in small firms than in large firms. This difference is especially pronounced with respect to the position of regional partner where the ratio of men to women in small firms is 1:1, compared to that in large firms, where the ratio becomes 9:1 in favor of men. Similar, though less dramatic differences can be observed with respect to the other positions included in the survey. Generally, the ratio of men to women in most firm management/practice management positions is about 2:1 or 3:1 in the smaller firms, compared to about 10:1 or even 20:1 in the larger firms. These differences are less pronounced with respect to positions within the client and functional service areas. Here the ratio of men to women holding these positions runs around 2:1 or 3:1 in smaller firms, while the comparable ratio in larger firms is 6:1.

Alternative Partner/Shareholder Arrangements

- Only 6 percent of firms offer alternative partnership or shareholder arrangements, such as part-time partner/shareholder, salary only, graduated benefits, etc. This is double the percentage of firms, however, reporting such arrangements three years ago. The existence of such arrangements is positively associated with firm size, with the proportion of large firms offering these alternative partner/shareholder policies jumping to 25 percent.
- Those who indicated that their firm offered these type alternatives were asked to provide details about these policies including criteria, time limits, etc. Consistent with the findings from the 1993 study, the most frequently mentioned policies were part-time partnership/shareholder arrangements, primarily among female partners, with prorated compensation schedules.

Non-Partnership/Non-Shareholder Career Alternatives

- Respondents were also asked whether or not their firm offered non-partnership/non-shareholder career alternatives to professionals. Twenty percent of all firms offer these type arrangements, with the number of firms doing so up 7 percentage points over the past three years. Like partner/shareholder arrangements, these non-shareholder alternatives are increasingly more prevalent among larger firms, with 44 percent of the largest firms (compared to only 17 percent of the smallest firms) offering alternatives to these staff professionals. The number of large firms doing so has risen dramatically since 1993 (up 16 percentage points).
- Female staff members are almost twice as apt to take advantage of non-partnership/non-shareholder arrangements as male members of the staff--66 percent among women versus 37 percent among men. The proportion of both males and females using alternatives, however, has increased 10 percentage points over the past three years.
- Males in larger firms are highly, and also equally likely to use these alternatives as are women in these firms.
- When asked to describe these policies, most respondents focused on the elimination of the "up or out" policy. The general consensus seems to be that employees are retained as long as they are contributing and adding value to the firm. Another often mentioned alternative was the promotion of non-CPAs to principal status. Also mentioned were reduced time or part-time alternatives, often with full benefits, profit sharing opportunities at the non-partner/shareholder level and alternative partnership and compensation policies, some of which were tied to client introductions. Relatedly, some smaller firms mentioned informal policies associated with partner status and the need to bring in new business to achieve that status. Some respondents mentioned the creation of a modified/junior partner level, others indicated that staff without CPAs were given client responsibilities, and a few mentioned salaried partner alternatives afforded to non-partner/non-shareholders of the firm.

Utilization of Flexible Work Options After the Birth of a Child

- Currently, 71 percent of all firms have flexible work options associated with the birth of a child. This represents an increase of 6 percentage points since 1993. The provision of these flexible work options on a case-by-case basis continues to be the norm with 39 percent of all firms reporting this type of procedure. Most other firms (28 percent) report the existence of informal policies. Of note is the finding that formal policies with respect to this option continue to be the exception with only 4 percent of firms having formal written policies.

- The availability of flexible work options associated with the birth of a child continue to be more common in firms with more than 5 AICPA members, with firms in the 5-10 AICPA member segment leading the way in this area--81 percent.
- The type of flexible work options offered by firms varies considerably, with the most frequently mentioned option for professionals to utilize after the birth of a child, while continuing on the partnership/shareholder track, being flex/part-time hours. Not all firms allow flexible part-time hours. Some allow flex-hours, but on a full-time basis. Many respondents also mentioned leave of absence options, and in some cases leave of absence followed by flexible work arrangements. Some formal policies require professionals to maintain a certain level of involvement with the firm, which in some instances includes some degree of client contact. Beyond leaves and flexible schedules, many firms offer work-at-home options, typically in combination with some other arrangement. Of interest is the finding that most of these policies were very informal, and typically enacted on a case-by-case basis, with no set procedures or requirements in place. However, many firms restrict these maternity options to more tenured staff. Respondent comments also indicate that in many, if not most firms, these options are much less flexible/more restricted during the peak tax season. Also, taking advantage of such options could be associated with longer partner tracks. But, what comes through most clearly in these comments is that qualified professionals are valued by firms and, as such, accommodated to the extent possible.

Family-Related Programs and Policies

- The majority of firms surveyed (61 percent) have maternity leave policies (53 percent on a firm wide basis and 7 percent as a local level option). Thirty-seven percent of all firms offer sick/emergency child care. This represents a 5 percentage point increase since 1993. While fewer firms offer paternity leave (23 percent) and/or eldercare (15 percent), the number doing so has clearly increased over the past three years. A substantial number of firms also have policies in place for dependent care (15 percent) and more than 1 in 5 (22 percent) provide staff with flexible spending accounts. The provision of other family-related programs and policies continues to be uncommon among the firms surveyed.
- As a general rule, the larger the firm the more likely it is to have family-related programs and policies in place for employees. Also notable is the finding that 14 percent of the largest firms (those with over 20 AICPA members) have child care resource/referral programs in place as compared to an average of 5 percent among smaller firms. These programs and policies are gaining the most ground in mid-size firms, those with 5-20 AICPA members.

Whether Firm Plans to Make Any Changes in Family-Related Programs/Policies in the Next Three Years

- Respondents in firms with family-related policies were asked whether or not there would be changes to these policies over the next three years. Very few firms (2 percent of all firms) anticipate changes in policy.
- Those that indicated changes were planned were asked to expand on this by indicating what type of changes were being planned and within what areas. If any one trend in these comments emerged it was that firms would be more specific with respect to currently unwritten policies.

Status of Female Professionals After Having a Child

- Most women (89 percent) return to the firm after having a child, with half (51 percent) returning on a full-time basis. The number of females returning to work has remained stable since 1993. Fewer women, however, are returning to the firm after the birth of a child on a full-time basis (51 percent versus 62 percent in 1993) and more are coming back to the firm on a part-time basis (38 percent versus 27 percent).
- The likelihood of a woman returning to work full-time after the birth of a child is inversely related to firm size, such that women in the smallest firms are most apt to return to work full time (57 percent), while those in the largest firms are least apt to do so (39 percent).
- There has been a substantial decrease since 1993 in the number of women within each firm size category that are returning to work on a full-time basis. Especially noteworthy is the very substantial decline among women in the largest firms return to work full time (down 24 percentage points).

Flexible Work Options Offered by Firms

- Part-time and flex-time hours are the options most often offered by firms (69 percent and 66 percent respectively). Also frequently offered by firms are special summer or holiday hours (50 percent). One third of all firms also offer work-at-home options (33 percent). Relatively few firms currently offer the option of job sharing (11 percent).
- The prevalence of flexible work options has increased markedly over the past three years, with the greatest gains evidenced in the number of firms offering flex-time hours and work-at-home options, both of which are up 9 percentage points since 1993.
- Stratifying responses by firm size indicates that flexible work options are more apt to be offered by larger firms than by smaller firms.

Changes to Flexible Work Options

- While very few firms that currently offer flexible work options are, according to respondents, planning changes to those options in the near future, large firms are much more likely to be planning such changes than other firms--12 percent versus 3 percent overall. This is consistent with the findings from the previous survey.
- Firms that plan changes to the flexible work options currently offered, generally plan to expand flex-time and work-at-home options. In the minority were firms that would be cutting back on these options, finding that flexibility was having an adverse impact upon business. A few respondents also indicated that their firms would be formalizing the procedures and policies associated with these options.

Factors Influencing Decisions Related to Work and Family Issues Programs/Policies

- Respondents were presented with a list of eight factors and asked how important each was with respect to decisions related to programs and policies concerning work and family issues -- e.g., flexible work options, parental leaves of absence and other programs. Most important when making these type of decisions is the *value of individuals* (68 percent indicated that this factor was very important), *morale* (64 percent) and *retention* (63 percent). Also very important with respect to such decisions are *productivity* (56 percent), *addressing work/family concerns* (45 percent), and *managing costs or size of workforce* (44 percent). Less likely to have an impact on these decisions are *absenteeism issues* (29 percent) and *recruitment issues* (22 percent).
- The relative importance of these issues to decisions regarding work/family programs and policies has not changed very much since the previous survey. *Individual value* and *morale* continue to be most important, and *absenteeism* and *recruitment* least important to these decisions. However, some of these issues appear to be gaining in relevance compared to 1993. *Retention* has increased in relevance as evidenced by the finding that 89 percent of respondents are currently rating this factor very/moderately important to decisions regarding work/family issues, compared to 83 percent in 1993. Gains in perceived importance can also be observed with respect to the factor *addressing work/family concerns* (up 6 percentage points). The greatest increase in relevance, however, is with respect to the issue of *recruitment*; 63 percent versus 53 percent in 1993 rated this factor important, a gain of 10 percentage points.
- Larger firms, those with more than 10 AICPA members, place greater importance on most of these factors than small and mid-size firm, those with 10 or fewer AICPA members.

OTHER PROGRAMS AND POLICIES

Programs for Professional Staff

- Respondents were asked whether or not their firms had various programs in place for their professional staff. Consistent with the findings from the previous survey, relatively few firms have any of the specified programs in place. Only 3 percent have gender mentoring programs in place. And, fewer than 10 percent have diversity training (6 percent) or sexual harassment sensitivity training programs (8 percent) in place. Most apt to be in place in the firms surveyed are leadership development training programs (15 percent) and formal mentoring programs (12 percent). The prevalence of each of these programs in firms has not changed since 1993.
- Whether or not a firm has programs in place for its professional staff is very much a function of its size. In fact, large firms are highly likely to have these programs in place. Half of all firms with 20 or more AICPA members have a formal mentoring program in place for professional staff; 43 percent have a leadership development training program, and 31 percent have a sexual harassment sensitivity program in place. In contrast, only 8 percent of small firms (those with fewer than 5 AICPA members) have formal mentoring programs in place; only 11 percent have leadership development training programs in place; and, only 6 percent have sexual harassment sensitivity training programs in place.
- In most firms that have programs in place for their professional staff, participation in these programs is mandatory. Seventy-seven percent of these firms require participation in their sexual harassment sensitivity training programs and 72 percent require participation in gender awareness programs. Of note is the observation that the number of firms requiring professional staff to participate in sexual harassment programs has declined substantially since 1993 (down 14 percentage points). More than two-thirds of these firms require that professional staff participate in formal mentoring (69 percent) and leadership development training programs (66 percent). Fewer firms require participation in diversity training programs (56 percent), with the number doing so down substantially since 1993 (down 14 percentage points).
- Respondents in firms that don't currently have these various programs in place were asked whether or not their firms intended to implement these programs within the next three years. While few firms had such plans, plans to implement these programs were directly related to firm size, with large firms especially likely to be planning the implementation of these programs and small firms very unlikely to have such plans. This is consistent with the findings from the 1993 survey.

Relocation Assistance Programs

- Only 1 percent of all firms surveyed have relocation assistance programs. However, almost half of all firms that have these programs, have included in them job placement assistance for professionals' spouses. This is more than double the proportion reported in 1993.
- The extent to which firms helped with relocation varied considerably in the few firms that offered such assistance. Some firms, according to respondents, had no formal policy; help was afforded on a case-by-case basis. In firms where more formal policies exist, however, these policies seem to be quite extensive.

Sexual Harassment Policies: Written or Unwritten

- Half (49 percent) of all firms surveyed have a sexual harassment policy, with the prevalence of these policies strongly and positively related to firm size. In fact, almost all large firms (98 percent) have sexual harassment policies. The number of firms having these policies in place has increased since 1993 (up 4 percentage points), with the largest gains made in mid-size firms, those with between 5-20 AICPA members.
- Few respondents in firms with these policies report that these policies have changed as a function of an increase in female professional staff (11 percent). However, such changes are much more common in mid-size firms. Also notable is the finding that the number of mid-size firms reporting changes in their policies due to increases in female professional staff has doubled in the past three years.

Client Assignment Policies: Written or Unwritten

- Forty-four percent of all firms have client assignment policies, with large firms most apt to have a policy in place (57 percent), and small firms least apt to have one in place (39 percent).
- While the number of firms having these policies in place has not changed on an overall basis in the past three years, the findings indicate that the prevalence of these policies is declining in larger firms (those with more than 10 AICPA members). For the most part, respondents report that these policies have not changed as a function of an increase in female professional staff.

**Policies Pertaining to Criteria in the Selection
of Managers and Partners: Written or Unwritten**

- The existence of policies pertaining to criteria in the selection of managers and partners is strongly and positively related to size of firm, such that 30 percent of small firms are reported to have this type policy, compared to 53 percent of firms with 5-10 AICPA members, 73 percent of firms with 11-20 members, and 79 percent of firms with over 20 AICPA members.
- Few firms are reported to have changed these policies as a function of an increase in female professional staff.

Nepotism Policies

- Twelve percent of all firms have nepotism policies. Like most other policies in the firms surveyed, the existence of nepotism policies is positively related to firm size, with the largest firms almost 5 times as likely as the smallest firms to have such policies in place (45 percent versus 10 percent). Nepotism policies are becoming more common in large firms (up 6 percentage points since 1993). No such change is apparent in mid or small size firms.
- In most firms these policies apply to relationships between staff members only (56 percent). In many firms, however, these policies apply to relationships between both staff and between staff and clients (36 percent). In the minority were firms whose policies applied to the relationship between staff and clients only (8 percent). These findings are consistent with those reported in 1993.
- Half of all firms with nepotism policies (50 percent) have a provision within the policy that stipulates that “relatives of partners may not work in the same office as the partner.” This provision is especially prevalent in firms with 5-10 AICPA members (71 percent), where a substantial increase in this provision can be observed over the past three years.
- One-third of these firms have a provision that states that “firm employees cannot supervise relatives.” This provision is especially common in large firms (68 percent). Of note is the finding that the existence of this provision as a part of nepotism policies has declined over the past three years in all but the largest firms surveyed.
- Consistent with the findings from 1993, 19 percent of firms with nepotism policies have a provision within the policy that stipulates that “hiring clients of key client officials subject to SEC/industry rules.” This provision, too, is especially prevalent in the largest firms surveyed (35 percent).

Gender/Workforce Diversity Initiatives

- Consistent with the findings from the previous survey, about 1 in 5 firms has designated a person in the firm responsible for addressing gender/workforce diversity issues. This manner of handling diversity initiative issues is positively related to firm size, with relatively few small firms having designated such a person (13 percent), compared to half of all large firms (50 percent).
- Only 3 percent of all firms have a committee, task force or other group to deal specifically with gender/workforce diversity issues. This, too, has not changed since the 1993 survey, and is also far more commonplace in the largest firms surveyed (17 percent).

Work/Family Initiatives

- Consistent with the findings from the 1993 survey, 23 percent of all firms have designated a person to address work/family initiatives. Whether or not a person is designated is very much a function of firm size, with small firms least apt to have a designated person and large firms the most apt to have a person designated to deal with these issues.
- While only four percent of all firms have established a committee or task force to deal with work/family initiatives, large firms are 5 times more likely to have done so. The prevalence of such committees has increased relative to 1993, both on an overall basis -- 4 percent versus 2 percent, and within each firm size category.
- Only 1 percent of those firms who haven't a committee intend to establish one in the near future. But, here too, large firms are far more likely than other size firms to be planning to establish a committee for this purpose (8 percent).

Goals of Gender/Workforce Diversity and Work/Family Issues Committee, Task Force or Other Group

- Respondents were asked to elaborate on the objectives/goals of the firm's committee/task force that deals specifically with diversity or work/family issues. The goal of most such committees was that of responding to and dealing with issues as they arise, and on a case-by-case basis. Most often these "committees" were made up of partners/shareholders. Not all such committees, however, were reactive. Many seemed more proactive in this area, with the goal of creating, fostering, and reinforcing policies related to family-friendly, gender-fair work environments.
- Beyond committees and task forces, other actions taken to deal with diversity or work/family issues include informal meetings/discussions with staff, more formal training/

leadership programs, seminars, special manuals and new written policies, new employee orientation sessions, participation in state society and local chapter CPA meetings, mentoring programs, outside consultants (e.g., labor psychologist), special conferences, the formation of special offices to deal with these issues (e.g., Office of Retention), and boycotting groups, organizations, clubs and even clients who have gender or racial problems.

Other Information

At the end of the survey respondents were given the opportunity to express their thoughts about issues related to women and/or family, as well as diversity issues as they related to the accounting profession.

- Many of these comments were acknowledgments that these issues are gaining in importance, particularly among younger professionals and those just entering the profession. Some respondents pointed out, directly or indirectly, that firms are having a problem retaining women professionals because of these issues. Many other comments addressed the fact that these issues are not just important to women, that they are of importance to men and to all members of a family. Several respondents acknowledged the importance of women to the profession and the importance of adjusting to their needs with respect to family.
- Some respondents said that the issues included in the survey were not issues that related to their business. Firms expressing this view were typically small firms. Other small firms, however, noted the importance of these issues, but indicated that they had not as yet experienced any problems in this area.
- Interestingly, more than a few respondents indicated that they or others started their own firm as a means of dealing with work/family and diversity issues.
- Finally, a few respondents thought that the profession was making too much of this issue, and/or that the importance of these issues should be downplayed.

PROFILE INFORMATION

Firm Characteristics

The survey provided the following profile of firms included in this year's survey (Table 1):

- Twenty percent of the firms are headquartered in the Northeast, 34 percent in the South, 22 percent in the Midwest, with the balance, 25 percent, in the West.
- Ninety-six percent of all firms represented in the survey are local firms and 4 percent can be described as regional firms; fewer than 1 percent are national or international firms.

Almost two-thirds of all surveyed firms (65 percent) can be classified as small firms with fewer than 5 AICPA members. Of the balance, 25 percent have between 5-10 AICPA members, 7 percent have 11-20 members, and 2 percent have over 20 members.

- Small firms, defined throughout this report as firms with fewer than 5 AICPA members, employ, on average, 5 professionals; those with 5-10 AICPA members employ an average of 10 professionals; firms with between 11-20 members employ an average of 22 professionals; and, large firms, defined throughout as firms with more than 20 AICPA members, employ an average of 305 professionals. Professionals, for the purpose of this survey, are defined as client service professionals only--CPAs, prospective CPAs, and others with a similar amount of academic training in a field that is part of the practice of public accounting (e.g., consulting). Partners and others in equivalent positions (such as shareholders) are included in this definition.

The characteristics of firms surveyed in 1997 are comparable to those firms surveyed in 1993.

Table 1

FIRM CHARACTERISTICS
(Percentage Distributions)

	<u>1993</u>	<u>1997</u>
Region		
Northeast	20	20
South	33	34
Midwest	23	22
West	24	25
Type of Firm		
Local	94	96
Regional	5	4
National	*	*
International	*	*
Firm Size¹		
Under 5 members in firm	61	65
5-10	27	25
11-20	9	7
Over 20 members	3	2
Average Number of Professionals by Firm Size¹		
Under 5 members in firm	5	5
5-10	9	10
11-20	18	22
Over 20 members ²	275	305

* Less than .5%

1 Firm size is defined by the number of AICPA members in firm

2 There was considerable variability in the number of professionals employed by firms in this category. While most firms reported between 21 and 50 professionals, others reported numbers well into the thousands.

Gender of Professional Staff

Member firms were asked a number of questions relating to staff gender, starting with the number of male versus female, part-time and full-time professionals in their firm. To reiterate, *professionals* are defined as CPAs, prospective CPAs, and others with similar amounts of training in a field that is a part of the practice of public accounting (e.g., consulting). Partners and others in equivalent positions, e.g., shareholders, are included in this definition. Following is the profile that emerged (Table 2):

- Most full time professional staff members are male (61 percent versus 39 percent who are female). In contrast, the great majority of part-time professional staff members are female (76 percent versus 24 percent male).
- The proportion of part-time professional staff who are female has increased considerably (up 5 percentage points) since 1993. A similar, although not significant trend (up 3 percentage points) can be observed in the composition of the full-time staff in firms surveyed.

Table 2

GENDER OF PROFESSIONAL STAFF (All Firms: Percentage Distributions)

	<u>1993</u>	<u>1997</u>
Currently Employed Full-Time		
Male	64	61
Female	36	39
Currently Employed Part-Time		
Male	29	24
Female	71	76

Proportion of Women Professionals in Firms of Varying Size

The proportion of full-time as well as the proportion of part-time positions held by female professionals varies considerably by firm size (Table 2a). More to the point:

- Full-time positions are more likely to be held by female professionals in firms with 10 or fewer AICPA members than in firms with more than 10 members.
- Also of interest is the finding that the number of full-time positions, as well as the number of part-time positions held by women has increased since 1993 in smaller firms, but not in firms with more than 10 AICPA members.

Table 2a

WOMEN IN FIRM BY FIRM SIZE (Percentage Female)

	<u>1993</u>	<u>1997</u>
Full-Time Employees	100	100
All Firms	36	39
Under 5 members in firm	39	43
5-10	36	41
11-20	38	39
Over 20 members	35	36
Part-Time Employees	100	100
All Firms	71	76
Under 5 members in firm	66	74
5-10	68	75
11-20	78	77
Over 20 members	80	80

Turnover in Staff as a Function of Gender

Respondents were asked how many male versus female professionals joined the firm within the past three years, as well as the number that left the firm during the same period. As Table 3 shows, females (and males) are being hired in direct proportion to their leaving firms:

- Forty-five percent of all professionals who left firms were female as were 46 percent who joined firms.
- The proportion of women joining as well as leaving firms has remained fairly stable across the last three years.

Table 3

GENDER OF STAFF TURNED-OVER (All Firms: Percentage Distributions)

	<u>1993</u>	<u>1997</u>
Hired Within the Last 3 Years		
Male	52	54
Female	48	46
Left Within the Last 3 Years		
Male	56	55
Female	44	45

Variations in Staff Turnover

Consistent with the findings reported in 1993, substantial differences exist in the turnover of women professionals as a function of firm size (Table 3a). Specifically:

- The proportion of women leaving firms within the past three years is inversely related to firm size, such that 54 percent of the professionals leaving small firms are women compared to 41 percent in larger firms.
- An even more pronounced relationship is apparent with respect to hiring women, with 61 percent of all hires within firms with 10 or less AICPA members being women, compared to 50 percent in firms with 11-20 AICPA members, and 41 percent in firms with 20 or more members.
- Also to be noted is the finding that the hiring of women is up slightly in smaller firms (10 or fewer AICPA members), and down slightly in larger firms (10+ AICPA members).

Table 3a

TURNOVER OF WOMEN IN FIRM (Percentage Female)

	<u>1993</u>	<u>1997</u>
Hired Within the Last 3 Years		
All Firms	48	46
Under 5 members in firm	58	61
5-10	58	61
11-20	53	50
Over 20 members	43	41
Left Within the Last 3 Years		
All Firms	44	45
Under 5 members in firm	53	54
5-10	51	51
11-20	49	47
Over 20 members	42	41

Gender of Staff Promoted

The survey also included questions related to the promotion of males versus females within the firm (Table 4):

- About half (48 percent) of all promotions to supervisor/senior, 38 percent of all promotions to manager, senior manager and director, 36 percent of all promotions to principal, and 33 percent of all promotions to partner or shareholder have been given to women professionals within the past three years.
- The proportion of women being promoted to senior manager, director and partner/shareholder has increased notably relative to the 1993 survey, with the greatest gains apparent at the director level. More specifically, female promotions to director increased 11 percentage points, to partner/shareholder 6 percentage points and to senior manager 5 percentage points since the last survey.

Table 4
**GENDER OF STAFF PROMOTED
WITHIN PAST THREE YEARS**
(All Firms: Percentage Distributions)

	<u>1993</u>	<u>1997</u>
Promoted to Supervisor/Senior		
Male	51	52
Female	49	48
Promoted to Manager		
Male	61	62
Female	39	38
Promoted to Senior Manager		
Male	67	62
Female	33	38
Promoted to Director		
Male	73	62
Female	27	38
Promoted to Principal		
Male	62	64
Female	38	36
Admitted to Partner or Shareholder		
Male	74	66
Female	26	33

The Promotion of Women as a Function of Firm Size

The promotion of women to senior level positions within a firm is inversely related to firm size, such that the percentage of promotions who are female is notably greater in smaller firms than in larger firms (Table 4a). Also notable is the finding that the magnitude of the difference observed as a function of firm size increases dramatically with the increase in the seniority of the position under consideration. To illustrate:

- In the largest firms (those with over 20 AICPA members), women claimed 45 percent of all promotions to supervisor/senior; in the smallest firms (those with under 5 members), the comparable number is 63 percent.
- At the next higher level, promotions to manager, women in the largest firms claim 37 percent of all promotions; this compares to 63 percent in the smallest firms, an even wider margin.
- Looking next at the position of senior manager shows that the likelihood of women being promoted to this position within the smallest firms is more than twice that of the largest firms (69 percent versus 29 percent).
- A similar difference is apparent with respect to promotions to director, with 57 percent of those promotions going to women in the smallest firms compared to 23 percent in the largest firms.
- The promotion of women to principal in small firms is also more than twice that observed in larger firms (60 percent versus 24 percent).
- Finally, the admission of women professionals to the ranks of partner or shareholder was found to be three times as great in small firms as large ones (50 percent versus 16 percent).

Some interesting findings by firm size also emerge relative to the 1993 survey. More specifically:

- The smallest firms demonstrated the greatest increases with respect to the promotion of women. Since 1993, the percentage of promotions to supervisor/senior who were female has increased by 2 points. The percentage of promotions to the ranks of manager and senior manager who were female increased 8 and 7 points respectively. The promotion of women to director showed an increase of 20 percentage points and to principal, an increase of 22 percentage points. Last, the percentage of women promoted to partner/shareholder grew by 11 percentage points in these small firms.
- Substantial though smaller year to year increases are also apparent (at most levels) with respect to the promotion of women in firms with 5-10 AICPA members.
- Within larger firms (11+ AICPA members), however, decreases in the proportion of women being promoted compared to men begin to emerge. In these firms, the proportion of female promotions is trending downward. The notable exception is with respect to the admission of women to the ranks of partner/shareholder, where a modest increase can be observed.

Table 4a

**PROMOTION OF WOMEN
BY FIRM SIZE**
(Percentage Female)

	<u>1993</u>	<u>1997</u>
Promoted to Supervisor/Senior in Last 3 Years		
All Firms	49	48
Under 5 members in firm	61	63
5-10	55	62
11-20	56	45
Over 20 members	47	45
Promoted to Manager in Last 3 Years		
All Firms	39	38
Under 5 members in firm	55	63
5-10	50	49
11-20	45	44
Over 20 members	35	37
Promoted to Senior Manager in Last 3 Years		
All Firms	33	38
Under 5 members in firm	62	69
5-10	45	49
11-20	46	38
Over 20 members	25	29
Promoted to Director in Last 3 Years		
All Firms	27	38
Under 5 members in firm	37	57
5-10	40	50
11-20	31	*
Over 20 members	19	23
Promoted to Principal in Last 3 Years		
All Firms	38	36
Under 5 members in firm	38	60
5-10	50	33
11-20	53	45
Over 20 members	28	24
Admitted to Partner or Shareholder in Last 3 Years		
All Firms	26	33
Under 5 members in firm	39	50
5-10	26	38
11-20	26	30
Over 20 members	13	16

Gender of Professional Staff by Position in Firm

Respondents were asked to indicate the number of male and female professionals currently holding a variety of senior level positions within the firm. Responses to this question indicate that the number of females in most positions, while still relatively low compared to males, has increased markedly since the previous survey (Table 5). More specifically:

- On average, 40 percent of all senior level positions in the firms surveyed are held by women. This represents an increase of 9 percentage points relative to 1993.
- The largest increases can be observed at the senior manager level with 26 percent of such positions in 1993 compared to 32 percent in 1997 (a gain of 6 percentage points), being held by women.
- Other notable increases since 1993 can be seen at the director (23 percent versus 27 percent) and partner/shareholder level (12 percent versus 16 percent).
- The proportion of women at the principal, manager and staff accountant level is also trending upward.

Table 5

**GENDER OF PROFESSIONAL STAFF
BY POSITION IN FIRM**
(All Firms: Percentage Distributions)

	<u>1993</u>	<u>1997</u>
Partners/Shareholders		
Male	88	84
Female	12	16
Principals		
Male	76	73
Female	24	27
Directors		
Male	77	73
Female	23	27
Senior Managers		
Male	74	68
Female	26	32
Managers		
Male	65	60
Female	35	40
Supervisors/Seniors		
Male	53	53
Female	47	47
Staff Accountants		
Male	48	44
Female	52	56
All Professionals in Firm		
Male	62	60
Female	38	40

Variations in Number of Women Holding Senior Level Positions by Firm Size

Some very pronounced differences with respect to the proportion of senior level positions held by women in the firms surveyed this year can be observed when the data is stratified by firm size (Table 5a):

- Overall, as firm size increases, the average number of female professionals holding these positions decreases, such that 48 percent of all senior level positions are held by women in small firms compared to only 27 percent in firms with over 20 AICPA members.
- The proportion of these positions held by women in the largest firms has not changed since 1993. This is not the case, however, in other size firms. The proportion of senior level positions held by women has increased 12 percent since 1993 in firms with 11-20 AICPA members, 11 percent in firms with 5-10 members and 5 percent in the smaller firms, those with fewer than 5 AICPA members.
- In the smallest firms, women have made the greatest gains at the manager and senior manager levels (up 11 percentage points).
- In firms with 5-10 AICPA members, the most substantial increases relative to the last survey have been made at the manager and supervisor/senior levels (up 9 percentage points), and at the principal level (up 8 percentage points).
- Women have made the greatest strides, however, in firms with 11-20 members, where 42 percent of all director level positions are currently held by women, compared to 19 percent in 1993, an increase of 23 percentage points in three years. Very substantial gains are also apparent at the senior manager level (up 15 percentage points) within these firms.

Table 5a

FEMALE PROFESSIONALS IN FIRM BY SIZE OF FIRM
(Percentage Female)

	<u>1993</u>	<u>1997</u>
Partners/Shareholders		
All Firms	12	16
Under 5 members in firm	18	25
5-10	12	14
11-20	8	10
Over 20 members	5	7
Principals		
All Firms	24	27
Under 5 members in firm	29	34
5-10	29	37
11-20	32	36
Over 20 members	17	17
Directors		
All Firms	23	27
Under 5 members in firm	45	45
5-10	24	30
11-20	19	42
Over 20 members	18	16
Senior Managers		
All Firms	26	32
Under 5 members in firm	46	57
5-10	35	40
11-20	28	43
Over 20 members	21	25
Managers		
All Firms	35	40
Under 5 members in firm	49	60
5-10	43	52
11-20	41	39
Over 20 members	31	34
Supervisors/Seniors		
All Firms	47	47
Under 5 members in firm	57	57
5-10	49	58
11-20	53	45
Over 20 members	44	43
Staff Accountants		
All Firms	52	56
Under 5 members in firm	60	63
5-10	57	60
11-20	53	58
Over 20 members	48	48
All Professionals in Firm		
All Firms	38	40
Under 5 members in firm	42	45
5-10	39	42
11-20 members	40	40
Over 20	36	36

The distribution of senior level positions in firms was also analyzed by looking at the total population of males versus females across firms, and determining how many and what type of senior level positions were held by those in each group (Table 6):

- This analysis indicates that males tend to weigh in heavily at the uppermost part of the senior level range of positions, i.e., partners/shareholders (32 percent of all males hold these positions), while females cluster at the lowest level position, i.e., staff accountants (40 percent of all females hold this position in firms).
- Among the total population of female professionals in responding firms, the distribution of positions among women in these firms has not changed since 1993.

Table 6
PROFESSIONAL STAFF BY POSITION IN FIRM
(All Firms: Percentage Distributions)

	<u>Males</u>	<u>Females</u>
Partners/Shareholders		
1993	34	7
1997	32	8
Principals		
1993	1	*
1997	2	1
Directors		
1993	1	*
1997	1	1
Senior Managers		
1993	7	4
1997	8	5
Managers		
1993	13	12
1997	13	11
Supervisors/Seniors		
1993	17	25
1997	18	23
Staff Accountants		
1993	24	42
1997	23	40
Position Unknown		
1993	3	10
1997	3	11

* Less than .5%.

This pattern of male clustering at the top and female clustering at the bottom is directly related to firm size (Table 6a). More to the point, on a relative basis, women are least apt to be partners/shareholders in the largest firms and most apt to hold these positions in the smallest firms. To illustrate:

- Males in firms with over 20 AICPA members are 9 times as likely as women to be partners/shareholders (17 percent of all men versus 2 percent of all women are at this level).
- In firm with 11-20 members the ratio drops from 9: 1 to 7:1.
- A further decline in the relative number of males versus females at this level is apparent in firms with 5-10 members, where the ratio of male to female partners/shareholders is 5:1.
- Women in the smallest firms, firms with under 5 AICPA members, are the most likely to be partners/directors; in these firms the ratio drops to its lowest level, 3:1.

While women continue to be underrepresented at the higher levels in a firm, the findings compared to 1993 suggest that on a relative basis (only), the prevalence of women partners/shareholders has increased slightly over the past three years.

Table 6a

**STAFF BY POSITION IN FIRM
AS A FUNCTION OF FIRM SIZE**
(Percentage Distributions)

		<u>Under 5</u>		<u>5-10</u>		<u>11-20</u>		<u>Over 20</u>	
		<u>Males</u>	<u>Females</u>	<u>Males</u>	<u>Females</u>	<u>Males</u>	<u>Females</u>	<u>Males</u>	<u>Females</u>
Partners/Shareholders	1993	59	18	48	10	40	5	20	2
	1997	56	20	48	9	37	5	17	2
Principals	1993	1	1	1	1	1	1	1	*
	1997	2	1	1	1	3	2	2	1
Directors	1993	*	*	1	*	1	*	1	*
	1997	*	*	2	1	1	1	1	*
Senior Managers	1993	3	4	4	4	4	2	9	5
	1997	3	5	5	4	3	4	11	6
Managers	1993	5	6	8	9	11	12	19	15
	1997	3	6	7	10	12	10	19	15
Supervisors/Seniors	1993	7	13	13	19	15	25	23	32
	1997	9	14	10	18	17	20	24	31
Staff Accountants	1993	19	41	20	42	24	39	27	43
	1997	21	40	22	41	25	47	24	37
Position Unknown	1993	6	17	5	15	4	16	*	3
	1997	6	14	5	16	2	11	2	8

* Less than .5%.

The Relationship Between Gender and Turnover of Professional Staff by Position in Firm

Respondents were asked to indicate the number of male and female professionals, at each of the various levels, who left the firm within the past three years. This data, combined with data provided earlier (i.e., number of professionals at each level), was used to calculate the average annual turnover of professional staff as a function of position. As Table 7 shows, turnover in professional staff is higher among females on an overall basis, but not within each of various senior management positions. Specifics follow:

- Across job levels, turnover among males is 12.0 percent compared to 14.8 percent among females.
- Turnover among both males and females is especially high at the supervisor/senior level (about 21 percent), and relatively low at the partner/shareholder (about 2 percent), principal (about 3 percent) and director level (about 4 percent).
- Although turnover rates at most levels do not differ dramatically as a function of gender, the ratio of female principals leaving the firm compared male principals is 1: 5.
- Also notable is the finding that the rate of turnover among women is higher than men in only one job description--director--where turnover among women was found to be 4.7 percent versus 3.6 percent among men.
- Relative to 1993, turnover among women professionals in firms has declined across and within most positions. Across all positions, turnover among women is down an average of 23 percent. The greatest declines in turnover among women can be observed among those holding the position of principal (down 77 percent since 1993); the greatest (and only) increase in turnover among women is at the director level, where turnover since the 1993 study is up 88 percent.

Table 7

**AVERAGE ANNUAL TURNOVER OF PROFESSIONAL STAFF
BY POSITION FOR THE PAST 3 YEARS***

	<u>1993</u>	<u>1997</u>
Partners/Shareholders		
Male	3.1	2.4
Female	2.9	1.9
Principals		
Male	3.8	5.0
Female	5.3	1.2
Directors		
Male	5.8	3.6
Female	2.5	4.7
Senior Managers		
Male	18.6	15.3
Female	15.9	11.1
Managers		
Male	18.0	14.8
Female	16.8	13.4
Supervisors/Seniors		
Male	24.8	21.4
Female	26.5	21.0
Staff Accountants		
Male	18.2	16.9
Female	18.9	15.6
All Professionals in Firm		
Male	13.4	12.0
Female	17.3	14.8

* Average annual turnover for the past 3 years expressed as a percentage of the number of professionals currently in each position.

Average Annual Turnover of Women as a Function of Firm Size

Stratifying turnover by size of firm indicates that turnover among males as well as females is positively associated with firm size, such that overall turnover in firms with over 20 AICPA members is more than twice as high as that found in firms with under 5 AICPA members (Table 7a). Notably, the difference in turnover as a function of firm size is far more pronounced among women than among men. As an example, turnover among male senior managers is 12.2 percent in firms with fewer than 5 AICPA members, and 17.5 percent in firms with over 20 members, which is 43 percent higher. The comparable rates among women are 5.5 percent and 16.2 percent, which is 194 percent higher. Further findings attributable to firm size follow:

- Turnover at the partner/shareholder level is relatively high among both males and females in the largest firms. No difference, however, can be observed with respect to turnover in this position among males versus females within other firm size categories.
- Turnover is especially low among female compared to male principals of firms; this difference is most apparent in firms with 20 or fewer AICPA members, where almost no females were reported to have left firms within the past three years. In 1993 turnover of women in this position was found to be quite high (14.1 percent) in the smallest firms. This may have been an anomaly associated with the small number of females holding these positions. This year the number of female principals leaving has dropped to less than .5 percent.
- Turnover among female professionals is relatively high compared to that of male professionals at the director level. This relationship holds across all size firms except for the smallest, where turnover is equal as well as minimal. While the bases are small, the data suggest that turnover among women has increased since 1993 at firms with 5-10 and over 20 AICPA members.
- In smaller firms (those with 10 or fewer AICPA members), turnover among female senior managers and managers is relatively low compared to their male counterparts. Also of interest is the finding that turnover among women in these positions has generally declined relative to 1993 within each company size category. The exception is among women managers in firms with 11-20 AICPA members; the findings here indicate a substantial increase in turnover since the previous wave of research.

- While turnover among women supervisors/seniors is somewhat lower than among men in this position in small firms, it does not differ as a function of gender in mid and large size firms, those with 5 or more AICPA members. Turnover of women, as well as men in firms with 11-20 members has increased relative to 1993; turnover has decreased, among both groups, in firms with more than 20 AICPA members.
- Turnover among staff accountants does not differ very much as a function of firm size or gender. Turnover rates among women are down slightly at this level within these segments.

Table 7a

**AVERAGE ANNUAL TURNOVER IN PROFESSIONAL STAFF
AS A FUNCTION OF FIRM SIZE***

		<u>Under 5</u>		<u>5-10</u>		<u>11-20</u>		<u>Over 20</u>	
		<u>Males</u>	<u>Females</u>	<u>Males</u>	<u>Females</u>	<u>Males</u>	<u>Females</u>	<u>Males</u>	<u>Females</u>
Partners/Shareholders									
	1993	2.0	2.3	1.7	2.0	2.0	5.6	5.8	5.3
	1997	1.6	1.3	2.2	2.9	1.8	1.2	4.0	3.7
Principals									
	1993	3.5	14.1	2.2	0.0	0.0	0.0	5.5	5.1
	1997	2.7	0.0	6.6	0.0	5.5	0.0	5.6	4.2
Directors									
	1993	6.7	0.0	3.5	0.1	6.0	8.8	6.3	3.6
	1997	0.0	0.0	1.7	4.2	0.0	6.6	6.4	8.3
Senior Managers									
	1993	5.0	7.6	6.4	5.1	5.0	11.5	23.2	22.7
	1997	12.2	5.5	5.4	2.0	5.5	7.4	17.5	16.2
Managers									
	1993	15.5	6.7	8.1	9.3	7.8	5.6	20.9	22.4
	1997	10.1	5.2	11.0	6.5	12.0	14.4	16.3	17.5
Supervisors/Seniors									
	1993	13.5	12.3	10.7	10.5	12.5	11.6	30.3	35.8
	1997	13.0	8.9	9.4	10.9	19.1	19.7	25.1	27.7
Staff Accountants									
	1993	17.5	17.7	14.3	15.1	12.7	14.5	20.3	21.7
	1997	15.7	15.0	16.8	14.6	13.6	11.7	18.3	18.1
All Professionals in Firm									
	1993	6.4	10.1	5.9	9.7	6.7	9.5	19.9	25.4
	1997	6.5	9.3	7.3	10.7	9.3	12.7	16.8	20.8

* Average annual turnover for the past 3 years expressed as a percentage of the number of professionals currently in each position.

Gender of Professional Staff in Select Positions Within Firms

Also asked of those responding to this survey, were the number of males versus females in each of several select upper management positions within the firm (i.e., firm management/practice management positions and client/functional service area positions). The following summarizes the data presented in Table 8:

- Men in firms are about 4 times as likely to hold these high level management positions as women. This number jumps to 15 times that of women, with respect to the position of firm director of consulting. The exception is in the miscellaneous area of “other” senior management positions where women occupy a more substantial slice of the pie, 41 percent of jobs.
- While their numbers are relatively low across the board, the number of women in some functions has increased since 1993. Specifically, the proportion of female national practice management senior level senior partners/vice chairs has increased 7 percentage points; the proportion of regional partners who are women has almost doubled, from 7 percent in 1993 to 12 percent currently; women have also increased in the ranks of firm director of audit, up 6 percentage points; and their number in “other” senior management positions has likewise increased, up 10 percentage points in the past 3 years.

Table 8

**GENDER OF PROFESSIONAL STAFF
IN SENIOR MANAGEMENT POSITIONS**
(All Firms: Percentage Distributions)

	<u>1993</u>	<u>1997</u>
Policy Level Senior Partners		
Male	86	84
Female	14	16
National Practice Management Senior Level Senior Partners/Vice Chairs		
Male	90	83
Female	10	17
Regional Partners		
Male	93	88
Female	7	12
Office Managing Partners		
Male	86	83
Female	14	17
Firm Director of Audit		
Male	82	76
Female	18	24
Firm Director of Tax		
Male	80	78
Female	20	22
Firm Director of Consulting		
Male	87	94
Female	13	6
Firm Director of Client Service Practice Areas		
Male	81	80
Female	19	20
Firm Director of Industry Specialty Areas		
Male	79	80
Female	21	20
Other Senior Management Positions		
Male	69	59
Female	31	41

**Variations in the Gender of Staff Holding
Select Management Positions as a Function of Firm Size**

Stratifying the data by firm size indicates that the prevalence of women holding most senior management positions is considerably higher in small firms than in large firms (Table 8a.):

- This difference is especially pronounced with respect to the position of regional partner where the ratio of men to women in small firms is 1:1, compared to that in large firms, where the ratio becomes 9:1 in favor of men.
- Similar, though less dramatic differences can be observed with respect to the other positions included in the survey. Generally, the ratio of men to women in most firm management/practice management positions is about 2:1 or 3:1 in the smaller firms, compared to about 10:1 or even 20:1 in the larger firms.
- These differences are less pronounced with respect to positions within the client and functional service areas. Here the ratio of men to women holding these positions runs around 2:1 or 3: 1 in smaller firms, while the comparable ratio in larger firms is 6:1.
- While the year to year data is fragile due to small base sizes, the findings suggest that the number of women is increasing in management/practice management positions in the smallest and largest firms. Their numbers also seem to be increasing within the client and functional service areas in the larger firms.

Table 8a

**GENDER OF PROFESSIONAL STAFF
AS A FUNCTION OF FIRM SIZE**
(Percentage Distributions)

		<u>Under 5</u>		<u>5-10</u>		<u>11-20</u>		<u>Over 20</u>	
		<u>1993</u>	<u>1997</u>	<u>1993</u>	<u>1997</u>	<u>1993</u>	<u>1997</u>	<u>1993</u>	<u>1997</u>
Policy Level Senior Partners									
	Male	81	79	90	89	92	87	95	93
	Female	19	21	10	11	8	13	5	7
National Practice Management Level Senior Partners/Vice Chairs									
	Male	83	75	70	99	99	50	95	92
	Female	17	25	30	*	*	50	5	8
Regional Partners									
	Male	71	50	93	X	X	99	97	90
	Female	29	50	7	X	X	*	3	10
Office Managing Partners									
	Male	78	74	88	87	94	97	98	95
	Female	22	26	12	13	6	3	2	5
Firm Director of Audit									
	Male	77	68	80	83	92	86	95	87
	Female	23	32	20	17	8	14	5	13
Firm Director of Tax									
	Male	75	74	83	83	84	75	90	88
	Female	25	26	17	17	16	25	10	12
Firm Director of Consulting									
	Male	78	90	92	97	93	99	92	92
	Female	23	10	8	3	7	*	8	8
Firm Director of Client Service Practice Areas									
	Male	73	70	83	85	81	93	88	84
	Female	27	30	17	15	19	7	12	16
Firm Director of Industry Specialty Practice Areas									
	Male	69	94	80	72	77	72	88	85
	Female	31	6	20	28	23	28	12	15
Other Senior Management									
	Male	61	42	70	55	72	75	79	88
	Female	39	58	30	45	28	25	21	12

* Less than 1%

X Too few respondents for statistically meaningful analysis.

FIRM POLICIES

Alternative Partner/Shareholder Arrangements

Among the questions asked about firm policies was whether or not alternative partnership or shareholder arrangements, such as part-time partner/shareholder, salary only, graduated benefits, etc. were offered by firms. While only 6 percent of firms offered these type arrangements, this is double the percentage of firms reporting such arrangements three years ago (Table 9). Also notable is the observation that the existence of such arrangements is positively associated with firm size, with the proportion of large firms offering these alternative partner/shareholder policies jumping to 25 percent. Lastly, firms in the Northeast were more apt to offer these alternatives than firms in other parts of the country (11 percent in the Northeast versus 6 percent overall).

Table 9

PERCENTAGE OF FIRMS OFFERING ALTERNATIVE PARTNERSHIP OR SHAREHOLDER ARRANGEMENTS

	<u>1993</u>	<u>1997</u>
All Firms	3	6
Under 5 members	3	5
5-10	3	6
11-20	7	12
Over 20 members	10	25

Those who indicated that their firm offered these type alternatives were asked to provide details about these policies including criteria, time limits, etc. Consistent with the findings from the 1993 study, the most frequently mentioned policies were part-time partnership/shareholder arrangements, primarily among female partners, with pro-rated compensation schedules. Of interest is the observation that some of these part-time, pro-rated compensation arrangements are accompanied by full benefits, while others are not. Illustrative descriptions follow:

Part time; paid hourly for the number of hours worked.

The two female partners (each of whom have three children) work 75 percent of the hours the male partners work. Salary is 75 percent of male partners and at the end of the year if hours aren't at 75 percent pay is adjusted.

One partner (female), although participating equally in firm decisions is considered part-time. She has full autonomy in arranging her work schedule to fit her personal needs. Although billable hours are less, her contribution to firm goals rivals other partners.

We will have first part-time partner next year. Partner nearing retirement will reduce hours and be paid per hour.

Informal...very flexible for female partner during three pregnancies.

Option has been made available for part-time senior working 1300 hours/year to become part-time partner with reduced benefits.

Fifty percent shareholder, working part-time, gets paid salary with same benefits as full time shareholder. Salary is allocated based on days worked.

Other partner/shareholder arrangements mentioned by respondents focused on participation related to work equity:

All levels of participation are accepted. Compensation structure accounts for different contribution levels automatically.

Flex-time/part-time partner/shareholder arrangements. Project driven work schedule.

Individually negotiated contractual relationships with graduated compensation in relation to performance goals. Minimum requirement is 75 percent of standard. Full benefits are provided.

Partnership granted based on experience, length of service, and value to firm. Arrangement is full partner with regard to management decisions. Compensation tied to percentage of yearly hours worked to hours of a full-time partner (2300/year) except holidays, vacation, and sick leave.

Other partner/shareholder arrangements follow:

Income partnership. Salary only.

Principal, after two years, can buy in or remain as non-shareholder principal with increasing salary scale and profit participation.

Profit partner; share in profits without equity requirement. Must demonstrate partner skills.

The firm offers a compensation arrangement with bonus incentives based on certain prescribed goals.

Buy in based on notes receivable--repaid by percent of profits.

Compensation is based on billings/cost allocation--not chargeable hours.

Non-Partnership/Non-Shareholder Career Alternatives

Respondents were also asked whether or not their firm offered non-partnership/non-shareholder career alternatives to professionals. As Table 10 indicates, 20 percent of all firms offer these type arrangements, with the number of firms doing so up 7 percentage points over the past three years. Like partner/shareholder arrangements, these non-shareholder alternatives are increasingly more prevalent among larger firms, with 44 percent of the largest firms (compared to only 17 percent of the smallest firms) offering alternatives to these staff professionals. The percentage of large firms doing so has risen dramatically since 1993 (up 16 percentage points).

Table 10

PERCENTAGE OF FIRMS OFFERING NON-PARTNERSHIP OR NON-SHAREHOLDER CAREER ALTERNATIVES FOR PROFESSIONALS

	<u>1993</u>	<u>1997</u>
All Firms	13	20
Under 5 members	10	17
5-10	17	22
11-20	20	31
Over 20 members	28	44

Respondents were next asked the year in which such alternatives were instituted. As Table 10 shows, almost twenty five percent of these policies were instituted within the past three years.

Table 10a

**YEAR IN WHICH
CAREER ALTERNATIVE WAS INSTITUTED**
(All Firms Offering Alternative: Percentage Distributions)

	<u>1993</u>	<u>1997</u>
1996-97	-	7
1994-95	-	16
1990-94	44	40
1985-89	30	18
1980-84	13	12
1979 or earlier	13	8

Of note is the finding that firms in the Midwest are especially likely to have instituted these alternatives within the past three years (39 percent versus 23 percent overall). Those in the West were not very likely to have done so (10 percent).

Consistent with previous findings, larger firms are moving in the direction of offering these non-partnership/non-shareholder arrangements in greater numbers than are smaller firms (Table 10b). In fact, 37 percent of all firms with over 20 AICPA members began these programs within the past three years. This compares to 20 percent of firms with under 5 AICPA members.

Table 10b

**PERCENTAGE OF FIRMS OFFERING
NON-PARTNERSHIP OR NON-SHAREHOLDER
CAREER ALTERNATIVES FOR PROFESSIONALS
WITHIN PAST 3 YEARS [1994-1997]**

All Firms	23
Under 5	20
5-10	23
11-20	27
Over 20	37

Perhaps not surprisingly, given the earlier comments about partner arrangements, female staff members are almost twice as apt to take advantage of these non-partnership/non-shareholder arrangements as male members of the staff--66 percent among women versus 37 percent among men (Table 11). Also of interest is the finding that the proportion of both males and females using alternatives has increased 10 percentage points over the past three years.

Table 11

**NUMBER OF PROFESSIONAL STAFF
CURRENTLY USING ALTERNATIVE**
(All Firms Offering Alternative: Percentage Distributions)

	<u>1993</u>	<u>1997</u>
Number of Males		
None	73	63
One	20	17
Two	6	6
Three or More	1	1
Data not available	-	13
Number of Females		
None	44	34
One	38	31
Two	10	16
Three or More	8	7
Data not available	-	13

Of interest is the finding that males in larger firms are highly, and also equally likely to use these alternatives as are women in these firms (Table 12). Also of interest is the observation that in these larger firms, alternative utilization among non-partners/non-shareholders has remained stable over the past three years. This is in direct contrast to the findings within other size firms, where the institution of such policies has led to more widespread utilization among both males and females.

Table 12

**PERCENTAGE OF PROFESSIONAL STAFF
CURRENTLY USING ALTERNATIVES**
(All Firms Offering Alternative)

	<u>1993</u>	<u>1997</u>
Males		
All Firms	27	37
Under 5 members in firm	19	36
5-10	34	26
11-20	20	56
Over 20 members	64	62
Females		
All Firms	56	66
Under 5 members in firm	52	60
5-10	56	72
11-20	68	81
Over 20 members	64	67

As might be expected, most of these alternative career options are contingent upon staff continuing to do satisfactory work in their position:

Non-shareholder career available to all employees, subject to continued good performance on the job.

We have several females who are employed either part-time or full-time who do not wish to become partners in the foreseeable future. As long as they continue to do satisfactory work, they will be employees and can rise to whatever level they want.

It is informal, but any professional who is contributing positively to the firm's success has a career potential with us although he/she may not become a partner.

Another often mentioned alternative was the promotion of non-CPAs to principal status:

Non-CPA principal status offered, but the position is not currently filled.

Professional staff can ascend to manager level under our reduced full-time alternative. We have not, as yet, determined if we will extend partnership opportunities to alternative individuals, since no one has ever seemed interested in rising past the supervisor level.

Non-CPA consultant. Had a note arrangement with similar value equal to shares of stock.

Many firms currently offer reduced time or part-time alternatives to staff, often with full benefits:

One female works part-time all year round to be at home more with her young children.

Part time after tax-season, full-time during tax season. Paid on hourly basis. Benefits—health and life insurance. Paid as though full-time employee. Holiday, sick-time, vacation days prorated.

Reduced hours during summer; work at home.

Very flexible days and/or hours.

Offered permanent manager status for part-time employees.

Some respondents, however, noted restrictions associated with these part-time alternatives:

Remain in position of senior associate or associate (manager) with heavy client/technical load with little or no responsibility for practice development or personal development. All part-timers, including senior associates, are excluded from consideration for shareholder position.

This part-time arrangement, according to several respondents, is especially well-suited to small firms, as the following comment illustrates:

In a small firm like this one, there are areas of specialty which can be filled on a part-time basis which fit certain lifestyles (i.e., retirees and working mothers) and fits my clients' needs. They can expand or cut back their services based on personal needs.

Also mentioned were profit sharing opportunities at the non-partner/shareholder level:

Percentage profit-sharing at manager level.

Profit-sharing arrangements with long term managers.

Several respondents also mentioned alternative partnership and compensation policies, some of which were tied to client introductions:

Participation in firm is possible if clients are brought in by staff contacts.

Seventy-five percent time with benefits coming from profit introduction and profit based on clients serviced and brought in.

Relatedly, some smaller firms mentioned informal policies associated with partner status and the need to bring in new business to achieve that status:

I am the sole owner. I have two staff associates who have equal input into most decisions. From my perspective, the only reason to have a partner is if that person can bring in new business.

Some respondents mentioned the creation of a modified/junior partner level:

We made available a junior partner position with small or no equity in ownership.

Associate partner, non-equity, salaried.

The firm's senior tax manager chooses not be a partner. She is compensated as a junior partner with allocation in firm's earnings.

Some respondents also indicated that staff without CPAs were given client responsibilities:

Two employees, not having accounting degrees or in pursuit of CPA, are assigned client work within their capability.

Professional accountants, not having CPA certificates, have client responsibilities.

Finally, a few respondents mentioned salaried partner alternatives afforded to non-partner/non-shareholders of the firm:

Partnership position was offered. When not immediately accepted, part-time senior was offered deferred bonus arrangement based on what partner would have made, which will then be converted into part of partnership buy-in or, after five years, a cash option.

Salary nearly equal to partner without title or obligation. Continued employee manager position accepted.

Salaried partner (participation in management).

The availability of flexible work options associated with the birth of a child continues to be more common in firms with more than 5 AICPA members, with firms in the 5-10 AICPA member segment leading the way in this area--81 percent (Table 13a). Least likely to offer these options are firms in the Midwest (66 percent).

Table 13a

**VARIATIONS IN PERCENTAGE OF FIRMS
ALLOWING PROFESSIONALS TO UTILIZE
FLEXIBLE WORK OPTIONS**

	<u>1993</u>	<u>1997</u>
All Firms	65	71
Under 5 members in firm	59	67
5-10	74	81
11-20	74	75
Over 20 members	76	74

The type of flexible work options offered by firms varies considerably, with the most frequently mentioned option for professionals to utilize after the birth of a child, while continuing on the partnership/shareholder track, being flex/part-time hours:

This is a small firm. We have no formal track for partner. We do have a formal policy that we will utilize flexible work options and that this will not impede promotion.

Optional maternity schedule designed to allow an employee to return to work on a temporary basis immediately following pregnancy--related medical disability.

Individuals are given the option to utilize their skills to the extent of their available time.

Whatever the employee needs.

Position is available whenever employee wants to come back.

Worked out with each individual to suit their needs. It is firm policy to try to accommodate these flexible schedules.

Reduced hours, limited client load, off during slow times.

Not all firms allow flexible part-time hours. Some allow flex-hours, but on a full-time basis.

Still full-time hours. Flexible schedule when necessary.

Many respondents also mentioned leave of absence options, and in some cases leave of absence followed by flexible work arrangements:

Employee can resume to full schedule at her pace--one client at a time.

Allowed to work at same level and decide which client they feel they can maintain on reduced hours. Can stay at this level of work until they request expanded hours.

Women can take time off after a pregnancy and return to the firm on a full-time or part-time basis as they wish.

Position is available whenever employee wants to come back.

Flex-hours. Leave time available.

Of note is the finding that some formal policies require professionals to maintain a certain level of involvement with the firm, which in some instances includes some degree of client contact:

Two months maternity leave with the partner being available for consultation if needed. Computers are set up at home to allow flexible hours as well as part-time schedule.

Part-time shareholder may take up to three months of maternity leave before returning to work at her usual part-time hours. She is to keep in touch with the office during leave and maintain some contact with clients as well.

Beyond leaves and flexible schedules, many firms offer work-at-home options, typically in combination with some other arrangement:

We make every effort to accommodate the needs of staff members adjusting to new parent responsibilities, including part-time hours and work-at-home schedules. If quality of work suffers, changes are made as necessary.

Flexible hours as long as work is completed. May work at home.

Basically on a case-by-case basis. Special equipment provided so employee can work at home.

Part-time virtual office procedures in effect.

The firm allows for flexible hours to meet family needs for all employees.

The firm has also allowed employees to work at home on an as needed basis.

Can work at home one day per week for two years.

Only one female professional. She is presently on maternity leave and will soon begin working at home.

This year our female manager is working from home via modem (due to the birth of a baby). She comes into the office on Saturday during tax season. We have a messenger service that brings files back and forth to her.

Only two respondents mentioned the option of bringing children to work:

Part-time during tax season. Bring baby to work.

Family partnership, so baby was at work.

Respondent comments also indicate that in many, if not most firms, these options are much less flexible/more restricted during the peak tax season:

We have in the past allowed this when employee proposed fit with what the firm needed—usually a proposal to work less during our slack season and full-time during tax season. There is no formal policy.

Flex hours after birth and during off-season. Little flexibility during tax season.

Very informal. Most females with children work part-time with more hours during tax season. Works great.

Available to all staff and partners as needed. Less flexibility during tax time.

Part-time employees from May through December. Regular hours in tax season.

Case by case. Female given pregnancy leave and then we negotiate part-time hours during slow periods and increased hours in tax season.

Also, taking advantage of such options could be associated with longer partner tracks:

We have a formal policy allowing employment on a less than full-time basis. The individuals who have requested this option have also asked to remain in a holding pattern, with no expectation or desire to advance at this time.

Moves off partnership track but can return to it.

No formal policies—indications to female professionals that partner track would still be available after returning full-time (probably on longer partner track).

No guarantee of seniority.

Family-Related Programs and Policies

To better understand the prevalence of family-related programs and policies in the firms surveyed, respondents were presented with a list of ten such policies and asked which, if any, were practiced within their firm. Following is what was learned (Table 14):

- The majority of firms surveyed (60 percent) have maternity leave policies (53 percent on a firm wide basis and 7 percent as a local level option). Policies in this area are less prevalent in the Midwest (56 percent). The number of firms offering such policies has not changed in the three years since the last survey.
- Thirty-seven percent of all firms offer sick/emergency child care. This represents a 5 percentage point increase since 1993. Here, too, the findings indicate that firms in the Midwest are less likely than others to offer this program (29 percent).
- While fewer firms offer paternity leave (23 percent) and/or eldercare (15 percent), the number doing so has clearly increased over the past three years. Relatively few firms in the Midwest (7 percent) offer eldercare programs.
- A substantial number of firms also have policies in place for dependent care (15 percent) and more than 1 in 5 (22 percent) provide staff with flexible spending accounts.
- The provision of other family-related programs and policies continues to be uncommon among the firms surveyed.

Table 14

**EXISTENCE OF FAMILY-RELATED
PROGRAMS/POLICIES****

(All Firms: Percentage Distributions)

	<u>Yes, Firm Wide</u>		<u>Yes, Local Option</u>		<u>No Programs</u>	
	<u>1993</u>	<u>1997</u>	<u>1993</u>	<u>1997</u>	<u>1993</u>	<u>1997</u>
Maternity leave (paid or unpaid)	52	53	8	7	39	39
Sick/emergency child care	25	30	7	7	68	63
Dependent care flexible spending account	18	NA	2	NA	80	NA
Dependent care	NA	13	NA	2	NA	85
Flexible Spending account	NA	20	NA	2	NA	78
Paternity leave (paid or unpaid)	16	20	3	3	81	77
Eldercare leave	8	13	2	2	90	85
Child Care Resource/Referral Program	3	4	1	1	96	95
Adoption assistance	1	1	*	*	98	99
On-site firm-sponsored child care facility	*	1	*	1	99	99
Off-site firm-sponsored child care facility	*	*	*	1	99	99

* Less than .5%

** Written or unwritten

NA Due to an oversight in the preparation of the 1997 survey questionnaire, the item "dependent care flexible spending account" was incorrectly separated into two items ("dependent care" and "flexible spending account"). As such, comparisons of the 1993 and 1997 data cannot be made.

Table 14a

**THE EXISTENCE OF FAMILY-RELATED
PROGRAMS/POLICIES BY FIRM SIZE .**
(Percentage Distributions)

	<u>TOTAL</u>		<u>NUMBER OF AICPA MEMBERS:</u>							
			<u>Under 5</u>		<u>5-10</u>		<u>11-20</u>		<u>Over 20</u>	
	<u>1993</u>	<u>1997</u>	<u>1993</u>	<u>1997</u>	<u>1993</u>	<u>1997</u>	<u>1993</u>	<u>1997</u>	<u>1993</u>	<u>1997</u>
Yes, Have Program/Policy:										
Maternity leave (paid or unpaid)	61	61	50	51	71	76	91	88	94	91
Sick/emergency child care	32	37	32	35	34	45	28	38	38	33
Dependent care flexible spending account	20	NA	12	NA	20	NA	49	NA	69	NA
Dependent care	NA	15	NA	10	NA	21	NA	26	NA	37
Flexible Spending account	NA	22	NA	10	NA	35	NA	60	NA	76
Paternity leave (paid or unpaid)	19	23	16	19	20	28	24	32	55	50
Eldercare leave	10	15	9	13	9	18	7	16	39	28
Child Care Resource/Referral Program	4	5	4	4	4	7	5	6	11	14
Adoption assistance	1	1	1	1	2	3	1	4	5	9
On-site firm-sponsored child care facility	1	1	1	1	1	2	1	2	6	9
Off-site firm-sponsored child care facility	1	1	1	1	1	1	1	2	2	5

NA Due to an oversight in the preparation of the 1997 survey questionnaire, the item "dependent care flexible spending account" was incorrectly separated into two items ("dependent care" and "flexible spending account"). As such, comparisons of the 1993 and 1997 data cannot be made. data cannot be made.

**Whether Firm Plans to Make Any Changes in
Family-Related Programs/Policies in the Next Three Years**

Respondents in firms with family-related policies were asked whether or not there would be changes to these policies over the next three years. As Table 15 illustrates, very few firms (2 percent of all firms) anticipate changes in policy. Of note, however, is the finding that many large firms (11 percent) are planning to change their programs or policies in the near future.

Table 15

**WHETHER FIRM IS INTENDING TO CHANGE
FAMILY-RELATED POLICIES OR PROGRAMS
WITHIN THE NEXT 3 YEARS**
(Firms That Have Policies: Percentage Distributions)

	<u>1993</u>	<u>1997</u>
No plans to change:		
All Firms	98	98
Under 5 members in firm	97	98
5-10	98	98
11-20	98	96
Over 20 members	92	89

Those that indicated changes were planned were asked to expand on this by indicating what type of changes were being planned and within what areas. For the most part responses to the probe were very vague. Respondents seemed to know that changes were going to take place, but were not at all sure as to details. If any one trend in these comments did emerge it was that firms would be more specific with respect to currently unwritten policies.

Variations in Plans to Implement Family-Related Programs/Policies

Plans to implement family-related policies differed very little as a function of firm size (Table 16a). In fact, only one difference emerged: consistent with the findings in 1993, a significant number of firms with 11-20 AICPA members (33 percent) are planning to implement maternity leave policies--written or unwritten.

Table 16a

PLANS TO IMPLEMENT FAMILY-RELATED PROGRAMS/POLICIES BY FIRM SIZE (Firm Does Not Have Program/Policy: Percentage Distributions)

	NUMBER OF AICPA MEMBERS:									
	TOTAL		Under 5		5-10		11-20		Over 20	
	1993	1997	1993	1997	1993	1997	1993	1997	1993	1997
Yes, Firm Plans to Implement Program/Policy:										
Maternity leave (paid or unpaid)	15	12	13	10	17	18	33	33	57	12
Sick/emergency child care	5	4	3	4	3	3	4	3	6	6
Dependent care flexible spending account	9	NA	8	NA	12	NA	11	NA	11	NA
Dependent care	NA	3	NA	3	NA	3	NA	3	NA	5
Flexible Spending account	NA	9	NA	8	NA	10	NA	10	NA	4
Paternity leave (paid or unpaid)	5	4	5	3	7	5	4	3	10	7
Eldercare leave	2	2	1	2	2	1	1	2	6	5
Child Care Resource/Referral Program	2	2	2	2	1	1	1	4	6	8
Adoption assistance	1	1	1	1	1	1	1	1	1	2
On-site firm-sponsored child care facility	1	1	1	1	1	1	1	-	2	2
Off-site firm-sponsored child care facility	1	1	1	1	1	1	1	1	1	3

NA Due to an oversight in the preparation of the 1997 survey questionnaire, the item "dependent care flexible spending account" was incorrectly separated into two items ("dependent care" and "flexible spending account"). As such, comparisons of the 1993 and 1997 data cannot be made. data cannot be made.

Status of Female Professionals After Having a Child

Respondents were asked how many female professionals in their firm returned to the firm, and of these how many came back on a full-time versus part-time basis, after the birth of a child. Table 17 shows that most women (89 percent) return to the firm after having a child, with half (51 percent) returning on a full-time basis. Notably, some changes have occurred in this area relative to 1993. Specifically:

- The number of females returning to work, as noted, remained stable since 1993;
- However, fewer women are returning to the firm after the birth of a child on a full-time basis (51 percent versus 62 percent in 1993) and more are coming back to the firm on a part-time basis (38 percent versus 27 percent).

Table 17

STATUS OF FEMALE PROFESSIONALS AFTER HAVING A CHILD (Percentage Distributions)

	<u>1993</u>	<u>1997</u>
Returned to the firm on a full-time basis	62	51
Returned on a part-time basis	27	38
Did not return to the firm	11	11

**Variations in Number of Women Returning
on a Full-Time Basis After the Birth of a Child**

The proportion of women returning to full-time employment after the birth of a child varies considerably by firm size (Table 17a). Also notable are the substantial changes in this area within some segments over the past three years:

- The likelihood of a woman returning to work full time after the birth of a child is inversely related to firm size, such that women in the smallest firms are most apt to return to work full time (57 percent), while those in the largest firms are least apt to do so (39 percent).
- Also notable is the substantial decrease since 1993 in the number of women within each firm size category that are returning to work on a full-time basis. Especially noteworthy is the very substantial decline among women in the largest firms (down 24 percentage points).

Table 17a

**PERCENTAGE OF FEMALE PROFESSIONALS
RETURNING TO THE FIRM ON A FULL-TIME BASIS
AFTER HAVING A CHILD**
(Percentage Distributions)

	<u>1993</u>	<u>1997</u>
All Firms	62	51
Under 5 members in firm	67	57
5-10	58	50
11-20	58	48
Over 20 members	63	39

Flexible Work Options Offered by Firms

Included in the survey was a list of five flexible work options. Respondents were asked to indicate which, if any of these options, were offered by their firm. As Table 18 shows:

- Part-time and flex-time hours are the options most often offered by firms (69 percent and 66 percent respectively). Part-time options are especially prevalent in the Midwest (74 percent).
- Also frequently offered by firms are special summer or holiday hours (50 percent). One third of all firms also offer work-at-home options (33 percent). Firms in the Northeast (39 percent) and South (37 percent) are more likely than other firms (26 percent overall) to offer work-at-home options. Special summer hours or holiday hours are especially popular in the Midwest (61 percent).
- Relatively few firms currently offer the option of job sharing (11 percent).
- The prevalence of each of these options in the firms surveyed has increased markedly over the past three years, with the greatest gains evidenced in the number of firms offering flex-time hours and work-at-home options, both of which are up 9 percentage points since 1993.

Stratifying responses by firm size indicates that flexible work options are more apt to be offered by larger firms than by smaller firms (Table 18a).

Table 18

FLEXIBLE WORK OPTIONS CURRENTLY OFFERED (All Firms: Percentage Distributions)

	<u>Yes,</u> <u>Firm Wide</u>		<u>Yes,</u> <u>Local Option</u>		<u>No</u> <u>Programs</u>	
	<u>1993</u>	<u>1997</u>	<u>1993</u>	<u>1997</u>	<u>1993</u>	<u>1997</u>
Flex-time hours	46	57	10	10	43	34
Part-time hours	53	59	12	10	35	31
Job sharing	5	9	2	1	93	89
Work-at-home options	19	28	5	5	76	67
Special summer or holiday hours	36	42	8	8	56	50

Table 18a

**EXISTENCE OF FLEXIBLE WORK OPTIONS
BY FIRM SIZE**

	<u>NUMBER OF AICPA MEMBERS:</u>									
	<u>TOTAL</u>		<u>Under 5</u>		<u>5-10</u>		<u>11-20</u>		<u>Over 20</u>	
	<u>1993</u>	<u>1997</u>	<u>1993</u>	<u>1997</u>	<u>1993</u>	<u>1997</u>	<u>1993</u>	<u>1997</u>	<u>1993</u>	<u>1997</u>
Yes, Have Option:										
Flex-time hours	57	66	55	65	59	67	61	72	73	76
Part-time hours	65	69	60	64	68	76	77	84	91	91
Job sharing	7	11	8	11	7	12	2	4	11	15
Work-at-home Options	24	33	24	30	21	37	20	34	28	48
Special summer or holiday hours	44	50	43	48	45	53	53	54	47	53

Changes to Flexible Work Options

While very few firms that currently offer flexible work options are, according to respondents, planning changes to those options in the near future, large firms are much more likely to be planning such changes than other firms--12 percent versus 3 percent overall (Table 19). This is consistent with the findings from the previous survey.

Table 19

WHETHER FIRM IS INTENDING TO CHANGE FLEXIBLE WORK OPTIONS OFFERED IN NEAR FUTURE (Firms That Have Flexible Work Options)

	<u>1993</u>	<u>1997</u>
No plans to change:		
All Firms	98	97
Under 5 members in firm	99	98
5-10	98	96
11-20	98	98
Over 20 members	91	88

Firms that plan changes to the flexible work options currently offered, generally plan to expand flex-time and work-at-home options, as evidenced by the following respondent descriptions of such changes:

Possibility of seasonal work hours. If we can find a way for job sharing to work, we would institute immediately, although most positions do not allow for this opportunity. Looking into the possibility of special summer hours.

All programs are working well and will be expanded in 1998.

Try to expand the work at home option and try to get greater participation in summer off policy.

As telecommuting improves and systems become more paperless, we hope to offer more telecommuting positions.

Network procedures for work at home.

In the minority were firms that would be cutting back on these options, finding that flexibility was having an adverse impact upon business:

We intend to restrict the flex-hour option, restrict work-at-home and not allow any vacation time in December other than the one and a half days for Christmas.

Flex-time is not working very well. We have a very generous policy but will make it more restrictive. We have had times in the past year when people were not here and were needed, or "changed" their flex-time without okaying it with partners/managers.

Fewer part-time positions will be available in the future. Our very lenient policies in this area have resulted in a greater inability to push down the ultimate responsibility for clients.

We have an 80 hour comp-time policy. We will change to require 40 hours of comp-time to be taken as a full week off rather than taking several hours or a day at a time. We have found scheduling problems in allowing complete flexibility as to when comp-time hours are taken.

A few respondents also indicated that their firms would be formalizing the procedures and policies associated with these options.

Plans to Implement Flexible Work Options

Some, albeit few, firms that don't currently offer flexible work options, plan to do so in the next three years (Table 20):

- Ten percent plan to offer flex-time hours;
- Eight percent plan to offer part-time hours and/or work-at-home options;
- Four percent plan to offer special summer or holiday hours; and
- Three percent intend to offer the option of job sharing.

Larger size firms are more apt to be planning to offer these options than smaller firms (Table 20a).

Table 20

WHETHER FIRM PLANS TO IMPLEMENT FLEXIBLE WORK OPTIONS WITHIN NEXT 3 YEARS

(Firms That Don't Have Flexible Work Options: Percentage Distributions)

	<u>Yes, Firm Wide</u>		<u>Yes, Local Option</u>		<u>No Programs</u>	
	<u>1993</u>	<u>1997</u>	<u>1993</u>	<u>1997</u>	<u>1993</u>	<u>1997</u>
Flex-time hours	5	7	1	3	94	90
Part-time hours	6	6	2	2	92	92
Job sharing	1	2	*	2	99	97
Work-at-home options	5	6	1	2	94	92
Special summer or holiday hours	5	3	1	2	94	96

Table 20a

**PLANS TO IMPLEMENT
FLEXIBLE WORK OPTIONS BY FIRM SIZE**
(Firms That Don't Currently Have Option: Percentage Distributions)

	<u>NUMBER OF AICPA MEMBERS:</u>									
	<u>TOTAL</u>		<u>Under 5</u>		<u>5-10</u>		<u>11-20</u>		<u>Over 20</u>	
	<u>1993</u>	<u>1997</u>	<u>1993</u>	<u>1997</u>	<u>1993</u>	<u>1997</u>	<u>1993</u>	<u>1997</u>	<u>1993</u>	<u>1997</u>
Yes, Plan to Implement Option:										
Flex-time hours	6	10	3	6	8	15	13	29	21	19
Part-time hours	8	8	7	7	9	14	7	12	12	25
Job sharing	1	3	1	3	1	2	2	6	7	8
Work-at-home Options	6	8	6	7	7	10	6	15	16	17
Special summer or holiday hours	6	4	5	5	7	1	9	9	9	14

**Factors Influencing Decisions Related
to Work and Family Issues Programs/Policies**

Respondents were presented with a list of eight factors and asked how important each was with respect to decisions related to programs and policies concerning work and family issues -- e.g., flexible work options, parental leaves of absence and other programs (Table 21):

- Most important when making these type of decisions is the *value of individuals* (68 percent indicated that this factor was very important), *morale* (64 percent) and *retention* (63 percent).
- Also very important with respect to such decisions are *productivity* (56 percent), *addressing work/family concerns* (45 percent), and *managing costs or size of workforce* (44 percent).
- Less likely to have an impact on these decisions are *absenteeism issues* (29 percent) and *recruitment issues* (22 percent).

Table 21

**IMPORTANCE OF FACTORS IN DECISIONS REGARDING
PROGRAMS CONCERNING WORK AND FAMILY ISSUES**

(All Firms: Percentage Distributions – 1997 Data)

	<u>Very Important</u>	<u>Moderately Important</u>	<u>Not Particularly Important</u>
Morale	64	28	9
Value of individuals	68	25	7
Productivity	56	30	14
Retention	63	26	11
Managing costs or size of workforce	44	32	24
Addressing work/ family concerns	45	45	10
Absenteeism	29	38	32
Recruitment	22	41	37

The relative importance of these issues to decisions regarding work/family programs and policies has not changed very much since the previous survey (Table 21a). *Individual value* and *morale* continue to be most important, and *absenteeism* and *recruitment* least important to these decisions. However, some of these issues appear to be gaining in relevance compared to 1993. More to the point:

- *Retention* has increased in relevance as evidenced by the finding that 89 percent of respondents are currently rating this factor very/moderately important to decisions regarding work/family issues, compared to 83 percent in 1993.
- Gains in perceived importance can also be observed with respect to the factor *addressing work/family concerns* (up 6 percentage points).
- The greatest increase in relevance, however, is with respect to the issue of *recruitment*; 63 percent versus 53 percent in 1993 rated this factor important, a gain of 10 percentage points.

Notably, larger firms, those with more than 10 AICPA members, place greater importance on most of these factors than small and mid-size firm, those with 10 or fewer AICPA members (Table 21b).

Table 21a

**IMPORTANCE OF FACTORS IN DECISIONS REGARDING
PROGRAMS CONCERNING WORK AND FAMILY ISSUES
BY YEAR**
(Percentage Distribution)

	<u>1993</u>	<u>1997</u>
Said Factor Was Very/Moderately Important:		
Morale	89	91
Value of individuals	89	93
Productivity	85	86
Retention	83	89
Managing costs or size of workforce	77	76
Addressing work/ family concerns	84	90
Absenteeism	68	68
Recruitment	53	63

Table 21b

**IMPORTANCE OF FACTORS
CONCERNING WORK/FAMILY ISSUES
BY FIRM SIZE**

(All Firms: Percentage Indicating Very/Moderately Important)

	NUMBER OF AICPA MEMBERS:									
	<u>TOTAL</u>		<u>Under 5</u>		<u>5-10</u>		<u>11-20</u>		<u>Over 20</u>	
	<u>1993</u>	<u>1997</u>	<u>1993</u>	<u>1997</u>	<u>1993</u>	<u>1997</u>	<u>1993</u>	<u>1997</u>	<u>1993</u>	<u>1997</u>
Very/Moderately Important:										
Morale	89	91	87	90	91	92	96	98	96	95
Value of individuals	89	93	87	92	92	93	92	98	96	97
Productivity	85	86	83	86	86	86	90	85	86	89
Retention	83	89	79	87	87	90	96	96	98	97
Managing costs or size of workforce	77	76	72	72	81	80	92	87	88	87
Addressing work/ family concerns	84	90	82	87	87	93	89	98	93	93
Absenteeism	68	68	68	68	69	67	71	67	62	69
Recruitment	53	63	48	58	57	69	65	75	77	89

OTHER PROGRAMS AND POLICIES

Programs for Professional Staff

Respondents were asked whether or not their firms had various programs in place for their professional staff. Consistent with the findings from the previous survey, relatively few firms have any of the specified programs in place (Table 22). More specifically:

- Only 3 percent have gender mentoring programs in place.
- And, fewer than 10 percent have diversity training (6 percent) or sexual harassment sensitivity training programs (8 percent) in place.
- Most apt to be in place in the firms surveyed are leadership development training programs (15 percent) and formal mentoring programs (12 percent).
- The prevalence of each of these programs in firms has not changed since 1993.
- No differences were observed by region.

Table 22

PROGRAMS IN PLACE FOR PROFESSIONAL STAFF (All Firms: Percentage Distributions)

	<u>Yes,</u> <u>Firm Wide</u>		<u>Yes,</u> <u>Local Option</u>		<u>No</u> <u>Programs</u>	
	<u>1993</u>	<u>1997</u>	<u>1993</u>	<u>1997</u>	<u>1993</u>	<u>1997</u>
Sexual harassment sensitivity training	6	6	1	2	93	92
Formal mentoring	8	10	2	3	90	88
Leadership development training	13	11	3	4	84	85
Gender awareness training	1	2	1	1	98	97
Diversity training	4	4	1	2	95	94

Variations in the Prevalence of Programs for Professional Staff by Firm Size

Whether or not a firm has programs in place for its professional staff is very much a function of its size (Table 22a). In fact, large firms are highly likely to have these programs in place. More specifically:

- Half of all firms with 20 or more AICPA members have a formal mentoring program in place for professional staff; 43 percent have a leadership development training program, and 31 percent have a sexual harassment sensitivity program in place.
- In contrast, only 8 percent of small firms (those with fewer than 5 AICPA members) have formal mentoring programs in place; only 11 percent have leadership development training programs in place; and, only 6 percent have sexual harassment sensitivity training programs in place.
- While the prevalence of most programs for professional staff has increased within each size of firm category since the previous survey, there is one notable exception: fewer firms, particularly fewer large size firms (those with more than 10 AICPA members), are offering leadership development training programs to professional staff.

Table 22a

PROGRAMS IN PLACE FOR PROFESSIONAL STAFF BY FIRM SIZE (Percentage Distributions)

	<u>NUMBER OF AICPA MEMBERS:</u>									
	<u>TOTAL</u>		<u>Under 5</u>		<u>5-10</u>		<u>11-20</u>		<u>Over 20</u>	
	<u>1993</u>	<u>1997</u>	<u>1993</u>	<u>1997</u>	<u>1993</u>	<u>1997</u>	<u>1993</u>	<u>1997</u>	<u>1993</u>	<u>1997</u>
Yes, Have Program in Place:										
Sexual harassment sensitivity training	7	8	5	6	8	7	12	18	27	31
Formal mentoring	10	12	6	8	7	16	28	31	51	52
Leadership development training	16	15	12	11	19	21	34	23	54	43
Gender awareness training	2	3	2	2	2	4	3	2	6	11
Diversity training	5	6	4	5	7	7	8	4	8	13

Whether Participation in Programs for Professional Staff is Mandatory

In most firms that have programs in place for their professional staff, participation in these programs is mandatory (Table 23):

- Seventy-seven percent of these firms require participation in their sexual harassment sensitivity training programs and 72 percent require participation in gender awareness programs. Of note is the observation that the number of firms requiring professional staff to participate in sexual harassment programs has declined substantially since 1993 (down 14 percentage points).
- More than two-thirds of these firms require that professional staff participate in formal mentoring (69 percent) and leadership development training programs (66 percent).
- Fewer firms require participation in diversity training programs (56 percent), with the number doing so down substantially since 1993 (-14 percent).

Table 23

WHETHER PARTICIPATION IS MANDATORY FOR PROFESSIONALS BY FIRM SIZE

(Firms That Have Programs in Place: Percentage Indicating Yes)

	<u>1993</u>	<u>1997</u>
Yes, program mandatory:		
Sexual harassment sensitivity training	91	77
Formal mentoring	77	69
Leadership development training	66	66
Gender awareness training	68	72
Diversity training	70	56

Respondents in firms that don't currently have these various programs in place were asked whether or not their firms intended to implement these programs within the next three years. Very few firms had such plans (Table 24). However, plans to implement these programs were directly related to firm size, with large firms especially likely to be planning the implementation of these programs and small firms very unlikely to have such plans (Table 24a). This is consistent with the findings from the 1993 survey.

Table 24

**WHETHER FIRM PLANS TO IMPLEMENT
PROFESSIONAL STAFF PROGRAMS
WITHIN NEXT 3 YEARS**

(Firms That Don't Have Programs For Professionals: Percentage Indicating Yes)

	<u>1993</u>	<u>1997</u>
Yes, Plan to Implement:		
Sexual harassment sensitivity training	8	6
Formal mentoring	3	4
Leadership development training	8	8
Gender awareness training	2	2
Diversity training	2	2

Table 24a

**PLANS TO IMPLEMENT PROGRAMS
FOR PROFESSIONAL STAFF
BY FIRM SIZE**

(Firms That Don't Have Programs: Percentage Indicating Yes)

	<u>NUMBER OF AICPA MEMBERS:</u>									
	<u>TOTAL</u>		<u>Under 5</u>		<u>5-10</u>		<u>11-20</u>		<u>Over 20</u>	
	<u>1993</u>	<u>1997</u>	<u>1993</u>	<u>1997</u>	<u>1993</u>	<u>1997</u>	<u>1993</u>	<u>1997</u>	<u>1993</u>	<u>1997</u>
Yes, Plan to Implement Program:										
Sexual harassment sensitivity training	8	6	6	4	10	7	14	12	30	16
Formal mentoring	3	4	2	2	6	4	11	14	30	37
Leadership development training	8	8	6	7	9	8	22	18	37	32
Gender awareness training	2	2	2	2	3	1	5	4	17	11
Diversity training	2	2	2	2	2	1	5	4	14	14

Relocation Assistance Programs

Only 1 percent of all firms surveyed have relocation assistance programs (Table 25). However, almost half of all firms that have these programs, have included in them job placement assistance for professionals' spouses. This is more than double the proportion reported in 1993.

Table 25

RELOCATION ASSISTANCE POLICIES/PROGRAMS: WRITTEN OR UNWRITTEN

	<u>Yes, 1993</u>	<u>Yes, 1997</u>
Does firm have a relocation policy or program?	1	1
If yes, does policy or program include job placement assistance for professionals' spouses?	22	47

Note: Cross tabulations are omitted because stratifying the responses resulted in bases too small for meaningful analysis.

The extent to which firms helped with relocation varied considerably in the few firms that offered such assistance. Some firms, according to respondents, had no formal policy; help was afforded on a case-by-case basis:

Although we do not have a formal program, we try very diligently to assist spouses of our professionals in acquiring employment. We have been successful in this endeavor.

Assistance on a case-by-case basis.

In firms where more formal policies exist, however, these policies seem to be quite extensive:

Program can include job placement assistance, if needed. Formal policy includes purchasing home, house-hunting trips, moving household goods and a lump sum payment equal to one and one half month's salary to offset incidental moving expenses. Also, a mortgage interest differential and gross-up of all taxable reimbursements.

Financial assistance, actual move managed by firm, assistance for spouses with resume preparation and job search, information relating to local schools.

Reimbursement for moving costs, pay for temporary living quarters, and assistance with loans.

Sexual Harassment Policies: Written or Unwritten

Half (49 percent) of all firms surveyed have a sexual harassment policy, with the prevalence of these policies strongly and positively related to firm size (Table 26). In fact, almost all large firms (98 percent) have sexual harassment policies. The number of firms having these policies in place has increased since 1993 (up 4 percentage points), with the largest gains made in mid-size firms, those with between 5-20 AICPA members.

Few respondents in firms with these policies report that these policies have changed as a function of an increase in female professional staff (11 percent). However, such changes are much more common in mid-size firms. Also notable is the finding that the number of mid-size firms reporting changes in their policies due to increases in female professional staff has doubled in the past three years.

Changes to policy that are related to increases in female staff are more common than average in the West (18 percent versus 11 percent overall), and less common than average in the Midwest (4 percent).

Table 26

**SEXUAL HARASSMENT
POLICIES: WRITTEN OR UNWRITTEN**
(Percentage Indicating Yes)

	Yes...	
	<u>1993</u>	<u>1997</u>
Does firm have a sexual harassment policy?		
All Firms	45	49
Under 5 members in firm	35	39
5-10	50	62
11-20	73	80
Over 20 members	94	98
If yes, has policy been changed as a function of increase in female professional staff?		
All Firms	10	11
Under 5 members in firm	10	6
5-10	8	16
11-20	10	23
Over 20 members	22	11

Client Assignment Policies: Written or Unwritten

Respondents were also asked whether or not their firm had a client assignment policy (Table 27). Forty-four percent of all firms have such policies, with large firms most apt to have a policy in place (57 percent), and small firms least apt to have one in place (39 percent). While the number of firms having these policies in place has not changed on an overall basis in the past three years, the findings indicate that the prevalence of these policies is declining in larger firms (those with more than 10 AICPA members). For the most part, respondents report that these policies have not changed as a function of an increase in female professional staff.

Table 27
**CLIENT ASSIGNMENT
POLICIES: WRITTEN OR UNWRITTEN**
(Percentage Indicating Yes)

	Yes...	
	<u>1993</u>	<u>1997</u>
Does firm have a client assignment policy?		
All Firms	44	44
Under 5 members in firm	36	39
5-10	52	54
11-20	62	49
Over 20 members	63	57
If yes, has policy been changed as a function of increase in female professional staff?		
All Firms	3	3
Under 5 AICPA members in firm	3	3
5-10	3	4
11-20	*	*
Over 20	9	5

* Less than .5%.

**Policies Pertaining to Criteria in the
Selection of Managers and Partners: Written or Unwritten**

The existence of policies pertaining to criteria in the selection of managers and partners is strongly and positively related to size of firm, such that 30 percent of small firms are reported to have this type policy, compared to 53 percent of firms with 5-10 AICPA members, 73 percent of firms with 11-20 members, and 79 percent of firms with over 20 AICPA members (Table 28). These policies are not very common in the West (31 percent). With the exception of large size firms, where a marked decline in the number having these policies can be observed, the number of firms having policies pertaining to the selection of managers and partners has not changed much since 1993.

Few firms are reported to have changed these policies as a function of an increase in female professional staff.

Table 28
**POLICIES PERTAINING TO CRITERIA
IN THE SELECTION OF MANAGERS AND PARTNERS:
WRITTEN OR UNWRITTEN**
(Percentage Indicating Yes)

	Yes...	
	<u>1993</u>	<u>1997</u>
Does firm currently have a policy?		
All Firms	39	40
Under 5 members in firm	27	30
5-10	52	53
11-20	69	73
Over 20 members	86	79
If yes, has policy been changed as a function of increase in female professional staff?		
All Firms	3	2
Under 5 members in firm	3	1
5-10	3	3
11-20	1	3
Over 20 members	3	5

Nepotism Policies

Twelve percent of all firms have nepotism policies (Table 29). Like most other policies in the firms surveyed, the existence of nepotism policies is positively related to firm size, with the largest firms almost 5 times as likely as the smallest firms to have such policies in place (45 percent versus 10 percent). Nepotism policies are becoming more common in large firms (up 6 percentage points since 1993). No such change is apparent in mid or small size firms.

Table 29
POLICIES PERTAINING TO NEPOTISM
(Percentage Indicating Yes)

	Yes...	
	<u>1993</u>	<u>1997</u>
Does firm currently have a policy pertaining to nepotism?		
All Firms	12	12
Under 5 members in firm	8	10
5-10	14	11
11-20	28	24
Over 20 members	39	45

Respondents who said their firm had a nepotism policy were asked to whom that policy applies (Table 30). In most firms these policies apply to relationships between staff members only (56 percent). In many firms, however, these policies apply to relationships between both staff and between staff and clients (36 percent). In the minority were firms whose policies applied to the relationship between staff and clients only (8 percent). These findings are consistent with those reported in 1993.

Table 30

**TO WHOM POLICIES
PERTAINING TO NEPOTISM APPLY**
(Firms That Have Policies: Percentage Distributions)

	<u>1993</u>	<u>1997</u>
To Staff Only:		
All Firms	56	56
Under 5 members in firm	52	45
5-10	59	74
11-20	58	58
Over 20 members	66	73
To Staff and Clients:		
All Firms	6	8
Under 5 members in firm	7	12
5-10	7	5
11-20	2	*
Over 20 members	7	5
To Both Staff and Clients:		
All Firms	38	36
Under 5 members in firm	41	43
5-10	34	21
11-20	40	42
Over 20 members	27	23

Provisions Included in Nepotism Policy

Respondents in firms with nepotism policies were asked whether or not each of three provisions were included in these policies. Following is what was learned (Table 31):

- Half of all firms with nepotism policies (50 percent) have a provision within the policy that stipulates that “relatives of partners may not work in the same office as the partner.” This provision is especially prevalent in firms with 5-10 AICPA members (71 percent), where a substantial increase in this provision can be observed over the past three years.
- One-third of these firms have a provision that states that “firm employees cannot supervise relatives.” This provision is especially common in large firms (68 percent). Of note is the finding that the existence of this provision as a part of nepotism policies has declined over the past three years in all but the largest firms surveyed.
- Consistent with the findings from 1993, 19 percent of firms with nepotism policies have a provision within the policy that stipulates that “hiring clients of key client officials subject to SEC/industry rules.” This provision, too, is especially prevalent in the largest firms surveyed (35 percent).

Table 31

**PROVISIONS INCLUDED
IN NEPOTISM POLICY**

(Firms That Have Policies: Percentage Indicating Provision is Included)

	<u>1993</u>	<u>1997</u>
Hiring clients of key client officials subject to SEC/industry rules.		
All Firms	20	19
Under 5 members in firm	13	20
5-10	21	12
11-20	22	17
Over 20 members	34	35
Relatives of partners may not work in the same office as the partner.		
All Firms	54	50
Under 5 members in firm	56	40
5-10	57	71
11-20	51	50
Over 20 members	44	57
Firm employees cannot supervise relatives.		
All Firms	47	34
Under 5 members in firm	42	25
5-10	40	41
11-20	58	33
Over 20 members	60	68
None of the above.		
All Firms	27	30
Under 5 members in firm	34	35
5-10	21	24
11-20	22	33
Over 20 members	22	14

Respondents were asked to provide further details regarding their firm's nepotism policies. In response to this request, most respondents just said that firms did not hire relatives of employees:

No relatives can be employed.

We will not hire relatives of any employee or shareholder.

Relatives of professionals are not hired.

Relatives of any employee will not be hired for full-time positions. Should two employees marry, one must resign.

Other firms included clients in their definition of nepotism and expanded the concept to dating as well as marriage:

We avoid hiring relatives and relatives of clients.

No dating within firm or with clients.

The formality of these policies also varied quite a bit, with some written policies quite detailed and restrictive with respect to rules concerning nepotism:

Except for partners, the firm will permit spouses, close relatives, and others in close personal relationships to work for the firm. However, they should not work on the same engagements or projects, report to one another, or be in situations that create the appearance that integrity or objectivity could be compromised. The managing partner or managing director should review and approve in advance the proposed hiring of a spouse or close relative. Partner exception--the spouse, parent, child, son or daughter-in-law of an active partner may not be hired anywhere in the firm. As defined below, a "close relative" of a partner may not be hired in the same office, nor in the same region if the partner is in a regional position, nor anywhere in the firm if the partner is a member of the Management Committee. Close relative for this purpose is defined as sibling, father or mother-in-law, brother or sister-in-law. Also an aunt, uncle, niece, nephew or cousin is consider a close relative if a member of the partner's immediate household.

Relatives of shareholders cannot be employed on a full-time permanent basis.

Other firms, however, had formal policies that seemed somewhat more flexible, that made exceptions on a case-by-case basis:

We generally do not hire any related person except for summer work.

By case consideration. Up to discretion of partners.

It is the policy of our firm not to hire relatives of personnel or relatives of clients. Our firm recognizes that special circumstances will arise in which it will be desirable to hire candidates that conflict with the above. Decisions to hire such individuals must be approved by one of the senior partners.

The firm policy is that no relatives, either direct or by marriage, of any partner or employee will be hired by the firm in any office without prior approval of the director of business operations.

At the opposite extreme are firms who are in favor of hiring family, most of whom seem to be small family-owned and operated firms:

We encourage family of staff and clients to work for our firm.

Our firm is small enough and nepotism is not a problem.

My partner's brother is a manager. It works well.

Any qualified individual will be considered for any position available.

Nepotism cannot destroy firms' independence with clients.

I rarely hire outside my family.

Gender/Workforce Diversity Initiatives

Respondents were asked a series of questions related to how their firm handles gender/workforce diversity initiatives (Table 32):

- Consistent with the findings from the previous survey, about 1 in 5 firms has designated a person in the firm responsible for addressing gender/workforce diversity issues. This manner of handling diversity initiative issues is positively related to firm size, with relatively few small firms having designated such a person (13 percent), compared to half of all large firms (50 percent).
- Only 3 percent of all firms have a committee, task force or other group to deal specifically with gender/workforce diversity issues. This, too, has not changed since the 1993 survey, and is also far more commonplace in the largest firms surveyed (17 percent).
- Only 1 percent all firms who haven't a committee, etc. assigned to these issues intends to establish one.

While 1 in 5 large firms have taken "other" actions as a means of dealing with these issues, other actions are not nearly as commonplace in small and mid-size firms.

Table 32

GENDER/WORKFORCE DIVERSITY INITIATIVES

(Percentage Indicating Yes)

	<u>1993</u>	<u>1997</u>
Firm has designated a person to address gender/workforce diversity issues.		
All Firms	16	18
Under 5 members in firm	12	13
5-10	17	23
11-20	30	32
Over 20 members	44	50
Firm has a committee, task force or other group to deal specifically with gender/workforce diversity issues.		
All Firms	2	3
Under 5 members in firm	1	2
5-10	2	3
11-20	3	6
Over 20 members	11	17
If no committee, etc., firm intends to establish a committee, task force or other group to deal with gender/workforce diversity issues.		
All Firms	1	1
Under 5 members in firm	1	1
5-10	1	1
11-20	2	*
Over 20 members	2	4
Firm has taken other actions to deal with gender/workforce diversity issues.		
All Firms	4	5
Under 5 members in firm	3	3
5-10	4	8
11-20	8	4
Over 20 members	13	21

Work/Family Initiatives

Respondents were also asked how their firm handled work/family initiatives (Table 33).

- Consistent with the findings from the 1993 survey, 23 percent of all firms have designated a person to address work/family initiatives. Whether or not a person is designated is very much a function of firm size, with small firms least apt to have a designated person and large firms the most apt to have a person designated to deal with these issues.
- While only four percent of all firms have established a committee or task force to deal with work/family initiatives, large firms are 5 times more likely to have done so. The prevalence of such committees has increased relative to 1993, both on an overall basis -- 4 percent versus 2 percent, and within each firm size category.
- Only 1 percent of those firms who haven't a committee intend to establish one in the near future. But, here too, large firms are far more likely than other size firms to be planning to establish a committee for this purpose (8 percent).
- Large firms are also much more likely than average to have taken "other" actions to deal with work/family issues (31 percent versus 9 percent overall).

Table 33

WORK/FAMILY INITIATIVES

(Percentage Indicating Yes)

	<u>1993</u>	<u>1997</u>
Firm has designated a person to address work/family issues.		
All Firms	19	23
Under 5 members in firm	15	19
5-10	21	25
11-20	36	38
Over 20 members	53	58
Firm has a committee, task force or other group to deal specifically with work/family issues.		
All Firms	2	4
Under 5 members in firm	1	3
5-10	2	4
11-20	4	6
Over 20 members	13	20
If no committee, etc., firm intends to establish a committee, task force or other group to deal with work/family issues.		
All Firms	1	1
Under 5 members in firm	1	1
5-10	2	1
11-20	2	*
Over 20 members	4	8
Firm has taken other actions to deal with work/family issues.		
All Firms	6	9
Under 5 members in firm	5	7
5-10	6	14
11-20	13	8
Over 20 members	19	31

**Goals of Gender/Workforce Diversity and
Work/Family Issues Committee, Task Force or Other Group**

Respondents were asked to elaborate on the objectives/goals of the firm's committee/task force that deals specifically with diversity or work/family issues. The goal of most such committees was that of responding to and dealing with issues as they arise, and on a case-by-case basis. Most often these "committees" were made up of partners/shareholders:

Partners handle all problems.

Partner group evaluates.

Handled by three partners as necessary.

Administrative committee investigates all issues and resolves to everyone's satisfaction.

To deal with as they appear.

To respond to any issues raised by staff.

Board of directors/shareholders deal with these issues as they arise.

The two partners/shareholders will confer on each situation.

To resolve these issues when raised by partners or staff.

Not all such committees, however, were reactive. Many, as the following comments suggest, seemed more proactive in this area, with the goal of creating, fostering, and reinforcing policies related to family-friendly, gender-fair work environments:

Diversity task force, led by firm Chairman, has mission to create a work environment where all people can advance to optimum potential.

To concentrate on developing and retaining a more gender aware work environment and career path for our firm's employees. For men and women at our firm to achieve a balance among personal family and professional responsibilities. To promote workplace policies and programs that foster career development while recognizing the importance of personal needs.

The board of directors meet regularly and, due to demographics of our personnel, consider issues that affect families of our firm. Annually, all personnel issues of all firm personnel are discussed in detail.

Analyze the results of consultant research recommendations. Determine which recommendations are viable and prioritize them. Manage implementation. Provide follow-through to monitor implementation. Evaluate results.

We try to organize family activities (picnics, camping trips, dinners) for the whole office. We try to develop policies to make our work load more tolerable for our families (e.g., firm pays for nightly phone call home when out of town travel is required).

The firm has a committee. The goal is to resolve any issues that may arise as well as review existing policies and make applicable recommendations.

Committee to address gender issues so that males and females have equal career opportunities.

Develop an unbiased environment for all employees, address and re-evaluate current policies as matters arise.

Beyond committees and task forces, other actions taken to deal with diversity or work family issues include informal meetings/discussions with staff, more formal training/leadership programs, seminars, special manuals and new written policies, new employee orientation sessions, participation in state society and local chapter CPA meetings, mentoring programs, outside consultants (e.g., labor psychologist), special conferences, the formation of special offices to deal with these issues (e.g., Office of Retention), and boycotting groups, organizations, clubs and even clients who have gender or racial problems.

OTHER INFORMATION

Additional Respondent Comments

At the end of the survey respondents were given the opportunity to express their thoughts about issues related to women and/or family, as well as diversity issues as they related to the accounting profession. Many of these comments were acknowledgments that these issues are gaining in importance, particularly among younger professionals and those just entering the profession:

Family is becoming more of a focus for all professionals. We see a change in the goals and priorities of younger professionals. Family is taking on more importance. More women are choosing part-time careers so that they can spend more time with their families. This has led to an almost non-existent female management.

Recent trend in our firm -- women are having children earlier and asking for part-time schedules earlier. Previously only managers opted for part-time; now seniors and supervisors are asking for reduced schedules. College female students are more concerned about flexible and part-time schedules than in prior years. Both good signs.

Importantly, some respondents pointed out, directly or indirectly, that firms are having a problem retaining women professionals because of these issues:

This is a very important issue for the accounting profession. to address in order to retain and recruit high quality female and male talent. Increasingly, men are coping with family issues as wives choose to work outside the home. We must as a profession, address the needs of the ever changing demographics of the talent pool. We will be faced with high quality recruits, who we invest time in training, that we fail to retain because we are inattentive to their personal needs. Women continue to leave the profession en masse after 2-5 years due to a lack of understanding of the burdens and concerns they are faced with every day.

We are a small (2 CPAs) firm. We left our positions, one as partner and one as staff accountant, with a large local firm, because family issues were not addressed. I believe that family issues will be more important to CPA firms of all sizes as younger partners, both male and female, come into power.

We are very concerned regarding our firm structure and how male dominated it is. We have 7 male partners, all 41 and under, and of the remaining 43 employees, only 2 are over 40. A very young firm. However, we have been unsuccessful in retaining talented women. We must continue to explore different ways to accommodate both genders in this respect.

Firms should try to accommodate key employees whether male or female. Not only are good employees hard to find, but hard to keep if you are not willing to work with them. In most cases the employee will give you their all to make sure the work is completed timely.

Many other comments addressed the fact that these issues are not just important to women, that they are of importance to men and to all members of a family:

We have found in our firm that men experience the same issues as women. All members of our firm are trying to balance the demands of our profession and the demands of our personal lives.

Women are an important part of the profession. The profession and the professionals are adjusting for their increased presence. Family issues are not gender specific; either sex can have most of the conflicts discussed today.

Important issues for males and females. This is not just isolated to females. More men, myself included, want to spend more time with family. The choice between work and family (what about just personal time?) is a constant, everyday evaluation. While the benefits of owning your own firm are many, there are just as many downsides. It is the select few who can manage their time efficiently to keep abreast technically, satisfy their clients, spend quality time with family, network for additional business and have time for themselves.

Notably, many respondents acknowledged the importance of women to the profession and the importance of adjusting to their needs with respect to family:

Women want to work in a non-threatening environment. They have to feel comfortable and they have to know that they can take whatever time off they need to take care of a problem their child has. Under these conditions, they get more done than similar males in the same situation.

As more women enter the accounting profession, maternity leave and part-time hours must become part of the firm. There are many good female accountants and we must address their needs.

As more and more women are starting businesses and advancing in their careers, the accounting profession needs to offer them more flexible options for working. A combination of working in the office and at home is probably the best choice as long as productivity at home does not suffer.

Many members of small firms indicated that when these type issues came up they were usually addressed on a case-by-case basis and with an eye toward being as accommodating as possible:

The firm was established in 1941. We have had female staff since the 50's, anywhere from one to four at any given time. Family issues were dealt with on a case-by-case basis and never posed any problems that were not solved.

All of these items are of importance. Since our firm is so small, we can address all these various items with employees on a one-to-one basis. Time off is very flexible and accommodates everyone's schedules.

Each firm must work to deal with each issue as it arises within the firm.

Several respondents also noted that these problems were minimal in their firm because the staff cooperated among themselves when necessary.

Our firm is a small, local firm, with four professionals and two clerical personnel. Professionals have not had any turnover for 17 years. No specific policies exist because staff has worked well together long-term and no problems have arisen. Medical or personal needs are given consideration and president is flexible regarding work hours in light of family needs on a case-by-case basis. As long as work gets done in a reasonably efficient manner, with cooperation of firm members often balancing any difficult situations, all works well.

Several respondents said that the issues included in the survey were not issues that related to their business. As the following comments indicate, firms expressing this view were typically small firms:

This is a firm of four people. One male/owner CPA, one female CPA, one female bookkeeper (my wife) and one secretary (female). The female CPA sets and keeps her own schedule according to her workload. This questionnaire does not apply to our situation.

We are a small local firm and most of the above questions seem to relate to a firm large enough to have more structured human relations staffing. We try to deal with any personal problems from a more personal perspective.

We are a three partner, three full-time and one part-time professional staff firm of males and females. Most questions are not applicable to our small group.

We have had little or no experience with problems of family or gender issues. All staff and alike have the opportunities to excel in given criteria.

Ours is a small family firm and as such has not encountered most of these issues.

Other small firms, however, noted the importance of these issues, but indicated that they had not as yet experienced any problems in this area:

Our firm is small and we intend to stay small (perhaps add one more professional in the next year) for the next five years, when we hope to retire or sell our practice. We are continually aware of race/gender issues, but we have not incurred any problems with promotion, client service, or harassment issues and believe we will not have any with this staff.

While in the minority, some respondents pointed out problems they either anticipated or experienced when offering/instituting work/family initiatives:

Our firm has fairly liberal policies, which might be expected since two of our three partners are women. However, these policies don't always work well. They can increase productivity by helping employees to balance work and home, but can hurt productivity when employees begin taking advantage of programs to suit their lifestyles instead of to fulfill an urgent need. We have seen both cases.

We have experienced mixed results. The allowing of flex-time and part-time work has resulted in decreased responsibility by employees with more burden on managers. There is also more emphasis on hours worked rather than productivity as a means of compensation. We have experienced poor results when allowing employees to work at home after the birth of a child.

We voluntarily adopted a formal policy which is in jeopardy due to being abused--for deer hunting as an example.

I frequently feel that staff members pushing for family/work reforms are unwilling to give anything up from a career standpoint (compensation, benefits, advancement), which is unfair to those without family issues or to those whose families make sacrifices for career advancement.

Interestingly, more than a few respondents indicated that they or others started their own firm as a means of dealing with work/family and diversity issues.

Our firm is 100% owned by minorities and/or women and over 70% of employees are either minority or women. The mission statement of the firm includes a focus on a diverse workforce. The firm was created because of the lack of equitable opportunities for minorities and women to attain partnership level at the major accounting firms.

This firm was established for many reasons, one of which being a lack of concern relating to the issues in this survey by our former employer. The following issues were different for men and women in our office: salary, flex-time, promotional track, client assignments.

I am the founding partner of my firm, in which I am now a 50% partner with a man who is not my husband. I don't think this is common. I started my own firm because of sexism in the local firm I worked for previously. I think that all these committees and policies will not solve anything; only a change in our profession's glorification of being a workaholic.

We started our firm with females only so that we could do whatever was necessary or needed to be done for our children. There is no harassment possible.

Our firm's shareholders are both CPAs and are married. The managing shareholder began the practice because she wanted to be a partner in a CPA firm and was told that was not possible until her daughter was in first grade.

Family has been, since the firm was started in 1974, a high priority. One of the reasons for establishing the firm was to have control over time and being with family. Women on staff have never been a problem.

A few respondents gave the profession high points in this area, but also said that there was still room for improvement:

I believe the accounting profession has done very well with women/family issues. When I started out of college it was all men--100%. Now women share an equal place in the profession (well, it's at least getting closer).

While some others thought that the profession was making too much of this issue, and/or that the importance of these issues should be downplayed:

I think that we worry too much about these issues. I am a female and as long as I am being treated as a person and do my job, why should I receive special treatment? If everyone respects each other and realizes that no one can work 2,400+ hours, we should not have these problems.

We treat everyone the same. The policy from the top down does not permit treating females as second class people. When you create policies to address these issues, you are creating divisions. If someone gets out of line, they are dealt with immediately.

I am a female partner and feel that some of these issue (e.g., gender awareness, sexual harassment training) are ridiculous. From our perspective these "problems" are more perceived than real.

One final note. Several respondents indicated that January was not the appropriate time to be mailing out surveys to members in small firms:

There is no reason this questionnaire should be done in January. Our firm starts its busy season in January and does not have the time for this.

The timing for this could not have been worse--January for a CPA office?

Our firm is too small to set up committees Please send future surveys after tax season.

We are too small to be relevant to anything. Studies coming out in January are both ill-timed and probably poorly thought out by the recipients. Most of us tend to be rather busy then.

Section 2

WOMEN AND FAMILY ISSUES SURVEY OF PROFESSIONALS EMPLOYED IN PUBLIC ACCOUNTING FIRMS

Prepared by

Mary S. Doucet

*Member, AICPA Women & Family Issues Executive Committee
Bowling Green State University*

The following tables present the perceptions of females and males responding to the questions asked in the Survey of Professionals. Percentages for total respondents are not given because the results could be skewed.

Tables 6a, 7a, 8a, 9a, 10a and 11a present the perceptions of individual professionals about firm policies. For a subsample of firms and professionals, we were able to match professional responses to their firm responses to determine if there were statistically significant differences between the professionals' perceptions of firm policies and what their firm reports as firm policy. Statistically significant differences (at the .05 level of significance) for items in these tables are reported in the discussion which follows each table. Where there are statistically significant differences, it indicates that communication regarding these policies could be better.

Table 1a

GENDER CONCERN ABOUT UPWARD MOBILITY IN FIRM
(Percent Indicating "Yes")

Firm Size¹	<u>Under 21</u>	<u>21-200</u>	<u>Over 200</u>
Females	33	43	37
Males	42	35	36

At least one third of the females and males in all size categories are concerned about upward mobility in their firms. In the small firms (under 21 AICPA members), males appear to be more concerned about upward mobility than females. This reverses for professionals in larger firms (21- 200 AICPA members) and is about equal in very large firms (over 200 AICPA members). While there are differences in perception between female and male respondents, these differences are not considerable.

Respondents were also given the opportunity to provide comments regarding this question. Some representative comments and the gender of each respondent (Female or Male) are provided below:

"Upward mobility is only limited by individual performance." M

"Although the path has slowed, the opportunity remains." M

"I believe it is possible to be promoted if one is willing to make the personal sacrifices it requires." F

"If you are deserving, you will be promoted." M

"Earnings pressures are making upward mobility more difficult." M

1 Firm size is defined by the number of AICPA members in firm

"The only way to achieve partner status is to sell work. Little opportunity to do that. Current partners receive all good leads at the office and we are too busy managing projects to develop meaningful leads." M

"All defined criteria for promotion to partner, i.e. others who have met the "official" criteria are not promoted, so apparently there are some unstated rules. Very few women at partner level still." F

"My firm seems pretty committed to treating professionals as equals regardless of sex and is supportive of nontraditional career paths. A couple of years ago two women who worked four day weeks (outside of busy season) were promoted to partner. One has two children the other has one." F

"Women are not paid as much as men, are not promoted as quickly and are not given the same opportunities to improve themselves as men (i.e. educational and training opportunities)." F

"Not anymore. I've lowered my expectations of what I can achieve here. Over the years my confidence has been chipped away. I feel like I'm still contributing so I am staying put until I can develop a plan." F

"Our firm now promotes women faster and pays them more than male co-workers to get them to stay." M

"The managing partner (and senior partner) has never had any responsibilities at home. He tries to understand why some of us can't devote as much time to the practice as he does, but it is impossible for him to totally understand. Ultimately he views it as the younger people are not as hard workers and not as dedicated to the practice as he is." F

"The compensation model continues to reward persons who "control" clients as opposed to those who serve clients. Partners are increasingly showing a greed factor in determining compensation plans." M

Table 2a

GENDER CONCERN ABOUT WORK/LIFE BALANCE ISSUES
(Percent Indicating "Yes")

Firm Size₁

	<u>Under 21</u>	<u>21-200</u>	<u>Over 200</u>
Females	66	76	81
Males	75	68	70

1 Firm size is defined by the number of AICPA members in firm

High percentages of both females and males are concerned about work/personal life balance issues. In small firms, a greater percentage of males are concerned about work/life balance than females; however, this reverses for firms with greater than 21 AICPA members. The most notable difference between female and male responses occurs in the firms with greater than 200 AICPA members.

Respondents were also given the opportunity to provide comments regarding this question. Some representative comments and the gender of each respondent (Female or Male) are provided below:

"I don't plan to stay in public accounting because of these very issues. I want to have a family and I want to be able to put them first, not my job all the time. I transferred departments because of these very issues to a department that addresses these issues more." F

"Despite much positive rhetoric, balance is not a well accepted practice. I believe this is due in large part to our focus on input (chargeable hours, for example) rather than on output (productivity, quality, etc.) and the pressure to conform in order to progress." F

"The demands of being a partner have increased substantially over the past five years. A typical work week is 60-70 hours or more. That makes it very difficult to spend time with my family." F

"I'm tired of working 50 to 80 hours week in and week out. It seems that the firms keep milking their employees in order to grow partner growth. My views are that the family is more important than work." M

"It seems young professionals must work more hours to keep pace, and that reduces time available to their families, which is unacceptable. However, trying to work less jeopardizes their jobs." M

"I believe and have found it to be true that it is one's choice to ensure that the work and personal life are balanced. If one's personal life is important enough to them, their life will inevitably be balanced." M

"Each person should be responsible enough to schedule their workload appropriately to balance their personal and professional time." M

"I have to limit my work time due to my child and the sitter's schedule. Since other people in my office do not have this problem, I sense it annoys the management. It could only be a perception though. Outwardly, they say they are supportive." F

"It's like the song from Little River Band, 'the part of my life that's missing is the time I spend alone.' But anytime I try to spend some time by myself, I feel guilty that I'm not with my children and husband or cleaning the house or at work. It's a terrible dilemma." F

"Clearly, more personal time would be great. However, unless born wealthy, in our society a 5 day 40 hour work week is normal. The extra community time is just part of being a professional." M

"I'm a woman but because I don't have children, the hours expectations are the same as the partner-seeking males. Women with children are given a lot more flexibility. I'm in no man's land." F

"It is difficult to achieve a good balance due to the amount of time required to reach partner. Even at the partner level it is difficult." M

"We are unable to attract qualified professionals due to poor quality of life atmosphere throughout the firm." M

"I don't feel this will be an issue for me as long as I continue under the same supervisor. He is very understanding of the importance to balance work/life issues. It is a concern for the other young women in the firm. Currently we have one female partner out of 20 total partners. Not a good split!" F

"Actually, the flexibility in our firm allows me to spend a lot of time with my family. I'm able to come to work at 4:30 AM and work until 4:30 PM during tax season. I can also work at home. And during the summer I am off on Fridays and work 6-3 the other days. It's perfect for me!" F

"This is a non-issue unless the individual has poor workload management." M

"I believe that this is the choice of the individual. Those who wish to work less than others, if unable to do so with a particular employer, have the option to seek such balance with other employers." M

"Partners in our firm work an enormous amount of hours and expect 100% billability. The supervision structure is not utilized to allow partners to work fewer hours. Because partners work a lot of hours, it is expected of staff. I'm a believer of less hours equals more productive hours at work. It is not humanly possible to be 100% productive for 55 hours a week for 52 weeks a year." F

"It is very difficult to manage both home and work and feel like you are doing justice to all of your responsibilities. It is even harder when the older partners have no concept of what life is like for most younger couples where both spouses must be employed." F

"Always a problem with life interrupting work." M

"Not that work/life balance issues are not important to me; it is very important. That is one reason I chose to return to public accounting after 14 years in private industry. The work schedule here is much more flexible and predictable (not less demanding) than in private industry. I'm not concerned because in this profession and specifically in this local firm I can better achieve a good balance of work versus personal life." M

Table 3a

**WHETHER FIRM OFFERS ANY NONTRADITIONAL
PARTNERSHIP OR SHAREHOLDER ARRANGEMENTS**
(Percentage Indicating "Yes" or "Don't Know")

Firm Size₁

	<u>Under 21</u>		<u>21-200</u>		<u>Over 200</u>	
	<u>Yes</u>	<u>Don't Know</u>	<u>Yes</u>	<u>Don't Know</u>	<u>Yes</u>	<u>Don't Know</u>
Females	13	36	13	21	36	44
Males	10	19	27	22	43	35

The perception of the percentage of firms which offer nontraditional partnership or shareholder arrangements increases with the size of the firm. Interestingly, in the largest firms (over 200 AICPA members), there is a greater percentage who don't know whether their firm offers nontraditional partnership or shareholder arrangements. The most notable differences in the perceptions of females and males occurs in the 'don't know' responses for firms with fewer than 21 AICPA members and firms with over 200 AICPA members and in the 'yes' responses for firms with 21-200 AICPA members.

A follow-up question asked respondents to describe the nontraditional partnership or shareholder arrangements offered by their firm and, if applicable, their satisfaction with it. Some representative comments and the gender of each respondent (Female or Male) are provided below:

"In theory we have part-time arrangements; however, in practice, they are difficult to make work." M

"We have partners who work part-time. Their shares are reduced proportional to the number of hours worked. From speaking with those partners, the system seems to be working fine. The fact that we are seldom in the office, it is almost transparent to the staff that a partner is part-time. It's no different from a partner being out of the office." F

"So-called 'nontraditional' arrangements are offered on a case-by-case basis and are much harder to obtain than our firm's recruiting and public relations paraphernalia indicate. They are offered by our firm, but almost never offered by our local office." F

"Non-equity partner -- partner title and responsibilities; no equity; same compensations level. Director -- non-equity; long-time position with firm. Skills are above senior manager, but not quite partner material." M

1 Firm size is defined by the number of AICPA members in firm

"In the past several years many women have been promoted to partner working 'nontraditional' schedules (i.e., 2000 hours a year), and have been promoted in the traditional time frame (11 to 13 years). Most of these women have taken time off during their careers to have children. This has been a very positive development and has worked out well for the firm." M

"No one that I know of has taken advantage of non-full-time partnership. I do not think they would be viewed as equals of full-time partners (less committed, less dedicated)." F

"We have none that I know of at this time but I expect to see them in our firm in the future. Our office has always had a logical approach to part-time and flexible hours so it is probably only a matter of time until someone on a more flexible schedule becomes a partner." F

An additional follow-up question asked respondents if they would feel comfortable taking advantage of nontraditional partnership or shareholder arrangements. Some representative comments and the gender of each respondent (Female or Male) are provided below:

"I am the sole income earner in the home. Wife stays home with the children. There would be no need to scale back workload." M

"I have not seen situations where the people in those positions are satisfied with the arrangements. In theory, it sounds good but in practice it does not work!" F

"As a male, I do not think it would be 'socially acceptable' among other firm employees." M

"Yes, if my areas of responsibilities were confined, i.e., I wouldn't want to be an income only partner if still carrying the same level of responsibility as other equity partners." M

"I want the long term benefits of owning a piece of the partnership (investment attributes). If I was to work for a salary only, I would go to private industry and find a position with less hours for the same pay." F

"It takes away from camaraderie and required commitment involved with public accounting. This is a personal opinion and does not mean I'm against others taking this approach." M

Table 4a

WHETHER YOUR FIRM OFFERS A NON-PARTNERSHIP OR NON-SHAREHOLDER CAREER TRACK FOR PROFESSIONALS

(Percent Indicating "Yes")

Firm Size₁

	<u>Under 21</u>	<u>21-200</u>	<u>Over 200</u>
Females	70	73	64
Males	80	87	70

The perception is that non-partnership or non-shareholder career tracks are fairly prevalent in all firm size categories. They are perceived to be slightly more prevalent in the under 200 size firms and more males believe that they are prevalent than females. This is strikingly different from the perception about non-traditional partnership or shareholder arrangements. In all firm size categories more males than females believed their firms offered non-partnership or non-shareholder career tracks.

Table 4b

EASE IN TAKING ADVANTAGE OF SUCH A TRACK

(Percentage Indicating "Very Easy" or "Easy")

Firm Size₁

	<u>Under 21</u>	<u>21-200</u>	<u>Over 200</u>
Females	46	46	14
Males	67	67	25

The perception represented by these responses is that it is easier to take advantage of non-partnership or non-shareholder career alternatives in firms with fewer than 200 AICPA members, with males believing it is easier than females in all size categories.

Table 4c

**ANTICIPATE RECEIVING PENALTY IN CAREER/
ASSIGNMENTS FOR USING A NON-PARTNERSHIP OR
NON-SHAREHOLDER CAREER TRACK**

(Percent Indicating "Moderate" to "Heavy" Penalty)

Firm Size₁

	<u>Under 21</u>	<u>21-200</u>	<u>Over 200</u>
Females	13	27	39
Males	23	20	31

The responses to this question indicate that the majority of respondents do not believe that there will be much of a penalty in their career/assignments for using non-partner or non-shareholder career alternatives. The percentage who believe there may be a moderate to heavy penalty is greater for the largest firms (over 200 AICPA members).

Table 5a

**WHETER PROFESSIONAL STAFF UTILIZE FLEXIBLE WORK OPTIONS
AFTER THE BIRTH OF A CHILD AND CONTINUE ON THE
PARTNER/SHAREHOLDER TRACK**

(Percent Indicating "Yes" or "Don't Know")

Firm Size₁

	<u>Under 21</u>		<u>21-200</u>		<u>Over 200</u>	
	<u>Yes</u>	<u>Don't Know</u>	<u>Yes</u>	<u>Don't Know</u>	<u>Yes</u>	<u>Don't Know</u>
Females	73	17	53	22	80	15
Males	73	20	56	29	78	19

The perception seems to be that flexible work options after the birth of a child are more prevalent in firms with fewer than 21 AICPA members and those with greater than 200 AICPA members. The percentage who don't know doesn't seem to vary much by size of firm. The differences between the perceptions of female and male respondents appears to be nominal in all size categories.

1 Firm size is defined by the number of AICPA members in firm

Table 5b

**RATE OF DIFFICULTY IN TAKING ADVANTAGE OF FLEXIBLE WORK
OPTIONS AFTER THE BIRTH OF A CHILD AND CONTINUE ON THE
PARTNER/SHAREHOLDER TRACK**

(Percentage Indicating "Very easy" to "Very difficult")

Firm Size₁

	<u>Under 21</u>		<u>21-200</u>		<u>Over 200</u>	
	Very easy/ <u>Easy</u>	Difficult/ Very <u>difficult</u>	Very easy/ <u>Easy</u>	Difficult/ Very <u>difficult</u>	Very easy/ <u>Easy</u>	Difficult/ Very <u>difficult</u>
Females	43	2	32	12	25	24
Males	57	3	33	8	38	14

Of those responding that flexible work options are offered after the birth of a child, very few thought that it is difficult to take advantage of these flexible work options. However, the percentage who believed it is very easy or easy to take advantage of these options was greatest for firms with fewer than 21 AICPA members.

¹

Firm size is defined by the number of AICPA members in firm

Table 5c

**ANTICIPATE RECEIVING PENALTY IN CAREER/
ASSIGNMENTS FOR USING FLEXIBLE WORK OPTIONS
AFTER THE BIRTH OF A CHILD AND CONTINUE ON THE
PARTNER/SHAREHOLDER TRACK**
(Percent Indicating "No penalty" to "Heavy penalty")

Firm Size₁

	<u>Under 21</u>		<u>21-200</u>		<u>Over 200</u>	
	<u>No penalty/ Slight penalty</u>	<u>Moderate/ Heavy penalty</u>	<u>No penalty/ Slight penalty</u>	<u>Moderate/ Heavy penalty</u>	<u>No penalty/ Slight Penalty</u>	<u>Moderate/ Heavy penalty</u>
Females	55	22	38	33	34	27
Males	48	14	42	38	40	22

Again, of those responding that their firm offers flexible work options after the birth of a child, the majority did not believe they would be penalized in their career/assignments for taking advantage of these options. It is interesting to note that in firms with fewer than 21 AICPA members, the percentage of females was greater than the percentage of males responding in both the no/slight penalty and the moderate/heavy penalty categories. The percentage responding that they felt there would be either a moderate or heavy penalty was greatest for respondents from firms with 21 to 200 AICPA members.

¹ Firm size is defined by the number of AICPA members in firm

Table 6a

**WHETHER FIRM OFFERS THE FOLLOWING
POLICIES/PROGRAMS**

(Percent Indicating "Yes")

Firm Size₁

<u>Policy/Program</u>	<u>Under 21</u>		<u>21-200</u>		<u>Over 200</u>	
	<u>Female</u>	<u>Male</u>	<u>Female</u>	<u>Male</u>	<u>Female</u>	<u>Male</u>
Maternity leave	87	90	96	92	98	100
Paternity leave	40	52	56	54	73	71
Child care resource and referral program	4	11	9	19	72	70
On-site firm-sponsored child care facility	0	3	12	18	16	21
Off-site firm-sponsored child care facility	0	3	1	2	10	12
Sick/emergency child care	28	58	28	47	38	48
Elder-care leave	28	24	25	27	53	38
Adoption assistance	3	3	4	0	70	52
Dependent care/flexible spending account	43	32	61	61	98	97
Relocation assistance	5	3	21	21	85	91

The responses of females and males are not notably different except for the responses regarding sick/emergency child care in all size firms and elder-care leave and adoption assistance in the largest firms (over 200 AICPA members). In all size firms, maternity leave is perceived to be quite prevalent, while paternity leave is less prevalent, especially in the under 200 size firms.

It is not surprising that in the smaller (under 21 AICPA members) firms, the percentage of respondents indicating that child care facilities (either on-site or off-site) are not provided is negligible. The percentage of respondents indicating that child-care facilities are provided in any size categories is small. However, the percentage of the largest firms (over 200 AICPA members) providing a child care resource and referral program is much greater than for firms with fewer than 200 AICPA members. Respondents in the largest firms (over 200 AICPA members) indicated a much greater prevalence of adoption assistance than in firms with fewer than 200 AICPA members.

¹ Firm size is defined by the number of AICPA members in firm

Another item of interest is that the prevalence of dependent care/flexible spending accounts appears to increase with the size of the firm. It is not surprising, however, that relocation assistance is more prevalent in larger firms which may require employees to relocate.

The results of the matched pairs (matching a specific firm's response with the responses of professionals from that firm) comparison indicates that there is a statistically significant (at the .05 level) difference between firm and professional responses regarding the presence of a maternity leave policy and dependent care/flexible spending accounts for the largest firms (over 200 AICPA members). The results also indicate that there is a statistically significant difference between firm and professional responses regarding the presence of relocation assistance for firms with 21 to 200 AICPA members.

Table 6b

**RATE OF DIFFICULTY IN TAKING ADVANTAGE OF THE
POLICIES/PROGRAMS OFFERED AT FIRM**

(Percent Indicating "Very easy" to "Very difficult")

	<u>Under 21</u>		<u>21-200</u>		<u>Over 200</u>	
	<u>Very easy/ Easy</u>	<u>Difficult/ Very difficult</u>	<u>Very easy/ Easy</u>	<u>Difficult/ Very difficult</u>	<u>Very easy/ Easy</u>	<u>Difficult/ Very difficult</u>
Females	79	4	68	8	70	5
Males	100	0	93	0	80	1

The majority of the females and males responded that it is either very easy or easy to take advantage of the family-friendly policies their firms offer. This would indicate that these policies/programs are more than just 'on the books.'

¹ Firm size is defined by the number of AICPA members in firm

Table 6c

**WHETHER POLICIES/PROGRAMS ARE OPERATING
EFFECTIVELY IN OFFICE**
(Percent Indicating "Yes")

Firm Size₁

	<u>Under 21</u>	<u>21-200</u>	<u>Over 200</u>
Females	79	79	77
Males	100	93	81

Consistent with the responses reported in Table 6b, the majority of both females and males believed that the family-friendly policies their firms offer are operating effectively.

Respondents were given the opportunity to provide comments regarding whether the family-friendly policies/programs are operating effectively. Some representative comments and the gender of each respondent (Female or Male) are provided below:

"Employers are very vocal about what is not provided. Silence is testament to adequacy." M

"Programs I was aware of were well publicized and freely available. I was, however, disappointed to see how many categories I could not definitely answer" F

"For individuals (both male and female) who give birth or whose spouse gives birth outside of the busy season, no difficulties exist for maternity leave/vacation leave. However, during busy season, individuals are made aware, though quite informally, of the inappropriateness of the timing of birth." F

"Well communicated. However, the child care facility is Saturdays only during the season." M

"The only one that isn't operating well is paternity leave as there seems to be a male stigma attached to it. All others operate well, are encouraged, and fully utilized." F

"I am finding it difficult to take more than a week of paternity leave when firm policy is that I can take up to three months." M

"The partners who take advantage of these programs do so at the expense (both personal and professional) of other professionals." F

Table 7a

WHETHER FIRM OFFERS THE FOLLOWING FLEXIBLE WORK OPTIONS
(Percent Indicating "Yes")

Firm Size₁

	<u>Under 21</u>		<u>21-200</u>		<u>Over 200</u>	
<u>Flexible Work Options</u>	<u>Female</u>	<u>Male</u>	<u>Female</u>	<u>Male</u>	<u>Female</u>	<u>Male</u>
Flex-time hours	78	78	71	60	89	87
Part-time hours	93	90	89	91	96	94
Job sharing	12	15	10	18	28	34
Work at home options	55	42	49	50	76	70
Special summer or holiday hours	62	54	58	49	45	45

Flex-time and part-time hours seem to be the most prevalent in all three size categories. There do not appear to be notable differences between female and male responses within size categories. Interestingly, special summer or holiday hours is perceived to be the third most prevalent option by firms with 200 or fewer AICPA members, while work at home options are the third most prevalent option for respondents from the largest firms (over 200 AICPA members).

The results of the matched pairs (matching a specific firm's response with the responses of professionals from that firm) comparison indicates that there is a statistically significant (at the .05 level) difference between firm and professional responses regarding all of these options except part time hours for firms with fewer than 21 AICPA members. There are also statistically significant differences between firm and professional responses regarding all of these options except summer or holiday hours for firms with greater than 200 AICPA members. There appears to be more agreement between firm and professional responses for firms with 21 to 200 AICPA members; the statistical tests indicate a significant difference only for part-time hours for this size firm.

¹ Firm size is defined by the number of AICPA members in firm

Table 7b

**RATE OF DIFFICULTY IN TAKING ADVANTAGE
OF THE FLEXIBLE WORK OPTIONS OFFERED AT FIRM**

(Percent Indicating "Very easy" to "Very difficult")

Firm Size₁

	<u>Under 21</u>		<u>21-200</u>		<u>Over 200</u>	
	<u>Very easy/ Easy</u>	<u>Difficult/ Very difficult</u>	<u>Very easy/ Easy</u>	<u>Difficult/ Very Difficult</u>	<u>Very easy/ Easy</u>	<u>Difficult/ Very difficult</u>
Females	79	7	48	30	34	16
Males	100	0	75	21	75	4

There seems to be more agreement between female and male respondents in firms with fewer than 21 AICPA members than in firms with 21 or more AICPA members about how easy it is to take advantage of these flexible work options. As a matter of fact, as firm size increases the percentage of females who believe it is easy to take advantage of these options decreases. However, the highest percentage who believe it is difficult/very difficult to take advantage of these options come from firms with 21 - 200 AICPA members.

Table 7c

**WHETHER FLEXIBLE WORK OPTIONS ARE OPERATING
EFFECTIVELY IN OFFICE**

(Percent Indicating "Yes" or "Don't Know")

Firm Size₁

	<u>Under 21</u>		<u>21-200</u>		<u>Over 200</u>	
		Don't		Don't		Don't
	Yes	<u>Know</u>	Yes	<u>Know</u>	Yes	<u>Know</u>
Females	86	12	81	2	62	20
Males	79	21	25	75	79	12

This table presents information regarding perceptions about how effectively the flexible work options described in Table 7a are operating. It is interesting to note that while the males in firms with fewer than 21 AICPA members who believe it is easy to take advantage of these options is 100%, only 79% believe they are operating effectively. The responses of females to these two questions move in the opposite direction of the responses by males for respondents from firms with fewer than 21 AICPA members.

Respondents were given the opportunity to provide comments regarding whether the flexible work options provided by their firms are operating effectively. Some representative comments and the gender of each respondent (Female or Male) are provided below:

"Difficult to take advantage of part-time, flex-time due to the nature of our work, i.e., client service; what the client wants, when the client wants." F

"I think they work well for the people who are on the program, but they tend to make things very difficult for the others who have to accommodate those on the flexible schedules." M

"I have never seen a part-time/flex-time manager succeed in our office." F

"Flex hours and work at home options give a morale boost to the office and add to productivity." M

"A key, valuable, specialized manager invested substantial funds and set up a more sophisticated home office than available at work. This person works in and outstanding and efficient manner occasionally at home. He was told this is not acceptable. Demotivator for others." F

1

Firm size is defined by the number of AICPA members in firm

"The partner-in-charge sets the tone for each of our offices. He is not big into 'flex-time' but prefers a strict 8-5 schedule." M

"I don't pay attention to them." M

"Flex-time tends to work too much to the benefit of the employee and less to the need of the company." M

"Flexible time may work effectively for support staff and for tax compliance work. However, it's very difficult to work into audit schedules and still meet client demands. Clients require flexible time at their request and not at reduced fixed daily schedules." F

"Those that work flex-time and a reduced work schedule of 32 hours during non-busy season times and take a pay cut for this option seem to work just as much as the rest of us." F

"People using these options are on the 'mommy track' not a career track." F

"Summer hours, 7.5 a day, 37.5 a week, works well. I would like four ten hour days actually." M

"By allowing staff to take time off during slow season times, it cuts down on overtime and comp pay." M

Table 8a

WHETHER FIRM OFFERS PROGRAMS IN THE FOLLOWING AREAS:
(Percent Indicating "Yes")

Firm Size₁

<u>Programs</u>	<u>Under 21</u>		<u>21-200</u>		<u>Over 200</u>	
	<u>Female</u>	<u>Male</u>	<u>Female</u>	<u>Male</u>	<u>Female</u>	<u>Male</u>
Sexual harassment sensitivity training	12	19	31	11	74	74
Discrimination sensitivity training	9	7	13	0	34	41
Gender awareness training	7	11	14	11	59	65
Other diversity training	3	9	2	0	53	54
Formal mentoring	30	38	61	56	86	91
Leadership development training	17	24	54	58	88	89

The prevalence of sexual harassment sensitivity/discrimination sensitivity/gender awareness and other diversity training programs appears to be more prevalent in the largest firms (over 200 AICPA members). Other than sexual harassment sensitivity training and discrimination sensitivity training for firms with 21 - 200 AICPA members, the opinions of females and males regarding the prevalence of these programs does not differ markedly.

There is quite a bit of agreement between what firms report as firm policies and professionals' perceptions of firm policies regarding these programs. The results of the matched pairs (matching a specific firm's response with the responses of professionals from that firm) comparison indicates that there is a statistically significant (at the .05 level) difference between firm and professional responses regarding leadership development for firms with fewer than 21 AICPA members, regarding sexual harassment for firms with 21 to 200 AICPA members and regarding formal mentoring, diversity training, and leadership development for firms with greater than 200 AICPA members.

A follow-up question asked respondents whether the programs offered by their firms were operating effectively. The majority of these comments related to mentoring and leadership training, with far fewer respondents commenting on sexual harassment sensitivity/discrimination sensitivity/ gender awareness and other diversity training. Some representative comments and the gender of each respondent (Female or Male) are provided below:

¹ Firm size is defined by the number of AICPA members in firm

"The training programs are not mandatory sign-ups and I have not gone to them. I believe that treating each person as an individual, with unique skills and with respect for those skills gets you 90% of where you need to be." M

"This firm is serious about training, offers a large variety of training and in this office I have witnessed diversity and tolerance. There seems to be certain levels of respect that prevent harassment and discrimination here, and that is probably directly correlated to the highly educated workforce." F

"Simply going through the motions of having a system; it does not come close to working." M

"Relating to a client is the most important thing. Training/mentoring involved in that is all inclusive (you behave the same without regard to the race, creed, gender, etc. of the client)." M

"People who had training are not any different in their leadership behavior and I consider one the poorest leader I've seen." F

"The mentoring program works for some, but not all. A group is currently looking at ways to improve the program." M

"The informal mentoring program we have is good because it allows me to vent my concerns to a confidential source. Also, I learn more about management from my mentor." F

"Mentoring and leadership training work well. The gender awareness seems to reiterate things already known, yet to those who aren't sensitive to gender differences, I don't think it enlightens them." F

"I don't think the participants take the training seriously. It appears the firm only has policies to prevent harm to the firm. They don't offer diversity training which would help people's overall sensitivity and awareness." M

"The gender awareness training has created more animosity between males and females and females and females. The firm approached it without clearly defined objectives, so the program was a disaster. Leadership training isn't effective because the person leading the sessions is out of touch. Using a cross-section of leaders within the firm to guide young staff would be more beneficial." F

"We should communicate information relating to client assignment and criteria in selecting managers and partners as clearly and concisely as possible. Currently much of this information is learned piecemeal, from a variety of sources (some of whom are not as correct as others)." F

"Individuals have been terminated for sexual harassment. Assignments work well, very few changes requested by clients or personnel. Quality individuals worthy of the position get promoted to manager." M

"Current managers who are better than some current partners are not promoted due to the partner having 'tenure'." M

"Sexual harassment exists and there is no vehicle with which the staff is comfortable to communicate and appropriately deal with the problem (currently the individual is to communicate the problem to the managing partner but he is often the individual involved). Partner selection is based entirely on subjective criteria. This makes it difficult for women to achieve partnership because of the different manner in which women are successful in business than men." F

"The formal policy is there, yet women are not often considered in the manager and partner positions. Yet, the firm employs more women than men." F

Table 10a

WHETHER FIRM HAVE A PERSON/COMMITTEE DESIGNATED TO ADDRESS GENDER/WORKFORCE DIVERSITY ISSUES

(Percent Indicating "Yes")

Firm Size₁

	<u>Under 21</u>	<u>21-200</u>	<u>Over 200</u>
Females	12	33	45
Males	17	32	54

As firm size increases, more respondents indicated that their firm has a person/committee designated to address gender/workforce diversity issues. A follow-up question asked those who responded yes to this question, whether they would feel comfortable bringing issues to this person/committee. Greater than 75% of those respondents indicated that they would feel comfortable bringing issues to this person/committee.

The results of the matched pairs (matching a specific firm's response with the responses of professionals from that firm) comparison indicates that there is a statistically significant (at the .05 level) difference between firm and professional responses for firms with greater than 21 AICPA members.

¹ Firm size is defined by the number of AICPA members in firm

Table 11a

**WHETHER FIRM HAVE A PERSON/COMMITTEE DESIGNATED TO
ADDRESS WORK/FAMILY ISSUES**
(Percent Indicating "Yes")

Firm Size₁

	<u>Under 21</u>	<u>21-200</u>	<u>Over 200</u>
Females	15	29	53
Males	20	30	61

Again, as firm size increases, more respondents indicated that their firm has a person/committee designated to address gender/workforce diversity issues. A follow-up question asked those who responded yes to this question, whether they would feel comfortable bringing issues to this person/committee. Greater than 75% of those respondents indicated that they would feel comfortable bringing issues to this person/committee.

The results of the matched pairs (matching a specific firm's response with the responses of professionals from that firm) comparison indicates that there is a statistically significant (at the .05 level) difference between firm and professional responses for firms with greater than 21 AICPA members.

Table 12a

**WHETHER PROGRAMS OFFERED BY FIRM
WOULD INHIBIT CAREER POTENTIAL**
(Percent Indicating "Yes")

Firm Size₁

	<u>Under 21</u>	<u>21-200</u>	<u>Over 200</u>
Females	9	28	26
Males	8	4	11

Very few respondents believed that the programs offered by their firms would inhibit their career potential. There were, however, notable differences in the female and male responses in the larger firms (over 20 AICPA members).

¹ Firm size is defined by the number of AICPA members in firm

Respondents were given the opportunity to provide comments regarding whether there was anything about the programs being offered by their firms that they believe would inhibit their career potential. Some representative comments and the gender of each respondent (Female or Male) are provided below:

"My experience has been that the less traditional an employee looks, the less likely that he/she will be highly rated or promoted. Making use of flex-time/place and other programs that are visible to co-workers and partners is very likely to adversely affect how those people perceive your abilities. Accordingly, the career risk has always been too high for me to use or recommend them." F

"Advancement is definitely slowed for part-time employees. I believe that this is appropriate as with less hours one has less experience." M

"The lack of diversity and gender difference training, among other factors, results in a perpetuation of a partnership that is more than 90% white male, despite hiring more than 50% women as entry level accountants for over ten years. Our firm lacks the commitment at the highest levels to ensure a diverse work force is employed." F

"I believe men are not given the same flexibility/latitude with respect to family issues/child care." M

"With all the work/life options, people that do not take advantage of the options are penalized. People that are not on flex time or other arrangements end up working and traveling more to pick up the slack." M

"Anyone who is willing to put in the time, regardless of gender or other traditionally 'limiting' factors, can succeed in the firm, provided that the other necessary success elements are present (e.g., right fit, allied with the right partner, luck, etc.). It is very difficult to succeed if you can't or won't put in the time, and rightfully so. Public accounting requires this schedule, much like construction work requires the ability to perform arduous manual labor. If you can't do the job, why should you be a partner? That doesn't mean there is no place for flexible work schedules and the like. It simply means that place is not at the top. The choice to allocate one's time outside of the workplace comes with a price. Similarly, the choice to allocate one's time primarily to the office also comes with a high personal price. Should not the reward also be high?" F

Finally, respondents were given the opportunity to provide additional comments about women and/or family issues in the accounting profession. Some representative comments and the gender of each respondent (Female or Male) are provided below:

"The firms must treat their professionals with more courtesy or they'll keep losing them rapidly. We must move toward less overtime, less structured hours/locations and working smarter. Substance over form should be emphasized. I've seen a lot of improvement in the past four years, but the profession still has a long way to go." M

"The accounting profession, now about half female, is still a male dominated culture holding traditional male expectations. We need to mirror the clients we serve, who have been able to successfully implement work/family programs. Also, the way we work should be focused upon which definitely relates back to the workload compression issue." F

"Professional women are generally a risk in as much as they almost always leave the workforce in our office after having a child or shortly thereafter. Only if they financially have to work do they continue. There is a lot of time in training and developing staff and the high turnover in child bearing women is a problem. I am not hanging on to old ways. It is simply a fact in our national firms." M

"The majority of partners in my office, who by the way are all male, have non-working spouses. Their attitudes and behavior generally lead me to believe they are clueless as to how laundry/cooking/housework/birthday-holiday preparation/and finances still needs to get done in dual income households. I strongly believe it's detrimental to have special women/family focus or committee--it's a "whole person" basic work issue." F

"All of these family and work/life surveys make me want to have a family; not because I want a family, but so I don't have to work so hard. I hate how these work/life programs have ruined what little life I have." M

"It is much easier and accepted for women to take advantage of the alternative career path programs. Many men resent having to pick up the slack for others working non-traditional schedules." M

"The acceptability of women in public accounting has improved dramatically in the 11 years I have been in the industry. As women have made up a larger portion of the pool of available college candidates and have proven they can balance career/family, the way has been paved for more liberal/flexible career paths for both men and women in public accounting." M

"The demands of busy season, long hours, and lack of flexibility have cause many staff to leave our firm (women and men who have had small children). The "face time" in the office is viewed as more important than work done from home or other off-hours." F

"If people make a choice that will prohibit them from working full-time, they must realize that it is a choice that may have consequences. If someone else is doing equally well in that position and working full-time, the part-time person may not be promoted. The choice they made has consequences." M

"The only women that seem to advance are women who don't have any children. This is discrimination in every sense of the word and is totally unacceptable and unfair." F

"Men in our firm do not understand the women issues because their wives do "wifely" things and don't allow us to do what we need to do. One example is last Winter when my pipes froze and my husband was out of town and I had to go home to meet the plumber and one of the partners made a comment, "Where is her husband?" One more example - I was talking to a manager and a partner (same one referenced before) and the

manager made a comment about having to wash clothes and clean house, etc. and the partner said, "Oh yeah, because you are single. How do you get it done with all the hours you work?" I said, "What about me? I put in a lot of hours also and have to go home and do the same things." No comment from either." F

"I think your question on flexible work options is worded in a misleading manner. The premise of your question suggests that if someone chooses a different career path and then does not achieve equality of outcome, then that person has been "penalized" in some way. No one is or should be guaranteed equality of outcome, only equality of opportunity. Most firms bend over backwards to provide options to its employees. Choosing those options is just that -- a choice." M

"The women in the South aren't so hung up with all this "women's issues" propaganda espoused to us by so-called women's groups and the liberal media. I realize that is a very generalized statement and I am by no means a repressed female. I simply feel than many women get far too hung up on things that aren't worth making such an issue over. I would much rather the AICPA focus on accounting issues and stay out of my personal affairs." F

"I do feel that a woman who gets married at the manager level is no longer considered to be on the partner track. There are some female partners within the firm. However, most have no kids or elected to have children later in their lives. This speaks poorly of our firm and industry." M

"Managers should be more sensitive to child care issues and work on helping staff cope during long tax season hours. Historically, women are paid less than men. I'd like to see equal pay. Women must work twice as hard to achieve in this profession." F

"Women receive preferential treatment in our firm over male coworkers in order to get them to stay because there are few women partners and managers in our firm. It is extremely unfair and discriminating. Promotion should be based on performance, not gender." M

"Intentional or not, men that are in charge of jobs have a tendency to select men on their audit team. It may be because they feel more comfortable working with a man. It seems to be a gender selection versus skill selection." F

"It is my opinion that too much emphasis is/has been placed upon such issues. I believe that recent legislative developments in this area have further expanded the federal government's ability to exercise undue influence into the management and operations of private businesses and institutions." M

"Women make better accountants than men and are easier to work with. They will be the majority of accountants in twenty years. Women will almost always be the primary care giver of children in a marriage, and this will make it difficult for them to balance family and career." M

"My desire is that whatever insights are learned from this survey are brought forward for all to learn about. Please present whatever is discovered in an open and non-

threatening manner. I don't want to see women presented as the oppressed or the victimized but as a group who are setting a new standard in the accounting profession."
F

"When I first started auditing, most clients had never seen or worked with a woman auditor/accountant. It was not universally believed that a woman was capable. It has been wonderful to watch women evolve into the profession through the years." F

"Accounting has become a battle of attrition as clients view the accounting services we provide as merely a commodity. Building networks and value added services are time consuming, but necessary activities that will cause further work versus home conflicts."
M

"Divorced fathers who actively participate in the joint custody of infant/minor children are not treated the same as mothers. Fellow employees don't understand or respect a divorced father's need for flexibility to spend time with children when he has custody time; or the need to attend to children's education and medical needs during normal business hours, thinking this is the mother's responsibility. Being a divorced father and a partner/shareholder in a public accounting firm results in the man working very unorthodox hours and work schedules to try to satisfy work obligations and children's needs, which staff and other partners/shareholders don't understand and have negative things to say about." M

SURVEY QUESTIONNAIRES

WOMEN AND FAMILY ISSUES SURVEY OF FIRMS

Note: Your responses should cover all of your firm's domestic offices or locations only for your firm's most recent fiscal year(s).

I. Professionals at Your Firm

Note: For the purposes of this survey, professionals mean client service professionals only and are defined as CPAs, prospective CPAs, and others with a similar amount of academic training in a field that is part of the practice of public accounting (e.g., consulting). Partners and others in equivalent positions (such as Shareholders) are included in the above definition.

1. Please indicate below — for males and females — the total number of professionals: currently employed full-time by your firm, currently employed on a regular part-time basis by your firm, hired (experienced and entry level) by your firm within the last three years, admitted to Partner or as Shareholder within the last three years, and who were promoted (to various levels) within your firm within the last three years. (If your answer in any category is **none**, enter 0.)

		Professionals			
	Position Does Not Exist	Number of Males	Number of Females	Total Number	Data Not Available
a. Currently employed full-time by your firm		_____	_____	_____	<input type="checkbox"/> [2]
b. Currently employed on a regular part-time basis by your firm		_____	_____	_____	<input type="checkbox"/>
c. Hired within the last three years					
d. Admitted to Partner or admitted as Shareholder within the last three years		_____	_____	_____	<input type="checkbox"/>
e. Promoted to Principal within the last three years	<input type="checkbox"/>	_____	_____	_____	<input type="checkbox"/>
f. Promoted to Director within the last three years	<input type="checkbox"/>	_____	_____	_____	<input type="checkbox"/>
g. Promoted to Senior Manager within the last three years	<input type="checkbox"/>	_____	_____	_____	<input type="checkbox"/>
h. Promoted to Manager within the last three years	<input type="checkbox"/>	_____	_____	_____	<input type="checkbox"/>
i. Promoted to Supervisor/Senior within the last three years	<input type="checkbox"/>	_____	_____	_____	<input type="checkbox"/> [82]

2. Please indicate below the **current** total number of male and female professionals who are partners/ shareholders, principals, directors, senior managers, managers, supervisors/seniors, and staff accountants at your firm. (If your answer in any category is **none**, enter 0.)

[**Note:** The **grand total** in this question should equal the sum of the total number of professionals you indicated are employed full-time in the firm (question 1a) plus the total number of professionals you indicated are employed on regular part-time basis by the firm (question 1b.)]

Professionals					
	Position Does Not Exist	Number of Males	Number of Females	Total Number	Data Not Available
a. Partners/Shareholders	<input type="checkbox"/>	_____	_____	_____	<input type="checkbox"/> [83]
b. Principals	<input type="checkbox"/>	_____	_____	_____	<input type="checkbox"/>
c. Directors	<input type="checkbox"/>	_____	_____	_____	<input type="checkbox"/>
d. Senior Managers	<input type="checkbox"/>	_____	_____	_____	<input type="checkbox"/>
e. Managers	<input type="checkbox"/>	_____	_____	_____	<input type="checkbox"/>
f. Supervisors/Seniors	<input type="checkbox"/>	_____	_____	_____	<input type="checkbox"/>
g. Staff Accountants	<input type="checkbox"/>	_____	_____	_____	<input type="checkbox"/>
Totals:		_____	_____	_____	[154]

3. Please indicate below, **for the past three years**, the turnover (those who leave the firm) among male and female partners/shareholders, principals, directors, senior managers, managers, supervisors/seniors, and staff accountants at your firm. (If your answer in any category is **none**, enter 0.)

Professionals — Turnover					
	Position Does Not Exist	Number of Males	Number of Females	Total Number	Data Not Available
a. Partners/Shareholders	<input type="checkbox"/>	_____	_____	_____	<input type="checkbox"/> [155]
b. Principals	<input type="checkbox"/>	_____	_____	_____	<input type="checkbox"/>
c. Directors	<input type="checkbox"/>	_____	_____	_____	<input type="checkbox"/>
d. Senior Managers	<input type="checkbox"/>	_____	_____	_____	<input type="checkbox"/>
e. Managers	<input type="checkbox"/>	_____	_____	_____	<input type="checkbox"/>
f. Supervisors/Seniors	<input type="checkbox"/>	_____	_____	_____	<input type="checkbox"/>
g. Staff Accountants	<input type="checkbox"/>	_____	_____	_____	<input type="checkbox"/>
Totals:		_____	_____	_____	[226]

4. Please indicate below the number of male and female professionals **currently** in each of the following senior management positions that exist within your firm. (If your answer in any position that exists in your firm is **none**, enter 0.)

Professionals			
	Position Does Not Exist	Number of Males	Number of Females
Firm Management/Practice Management			
a. Policy level senior partners	<input type="checkbox"/>	_____	_____ [227]
b. National practice management level/ senior partners/vice chairs	<input type="checkbox"/>	_____	_____
c. Regional partners	<input type="checkbox"/>	_____	_____
d. Office managing partners	<input type="checkbox"/>	_____	_____ [250]
Client and Functional Service Areas			
a. Firm Director of Audit	<input type="checkbox"/>	_____	_____ [251]
b. Firm Director of Tax	<input type="checkbox"/>	_____	_____
c. Firm Director of Consulting	<input type="checkbox"/>	_____	_____

	Professionals		
	Position Does Not Exist	Number of Males	Number of Females
d. Firm Directors of Client Service Practice Areas (e.g., information technology, litigation, actuarial and benefits)	<input type="checkbox"/>	_____	_____
e. Firm Directors of Industry Specialty Areas (e.g., health care, real estate, financial services)	<input type="checkbox"/>	_____	_____
f. Other senior management positions not included above (please specify):	<input type="checkbox"/>	_____	_____
_____		_____	_____
_____		_____	_____
_____		_____	_____
_____		_____	_____

[304]

II. Firm Policies

5a. Does your firm offer any alternative partnership or shareholder arrangements (e.g., part-time partnership/shareholder salary only, graduated benefits)? ☐ Yes ☐ No (Skip to question 6a.) [305]

b. Please describe the alternative partnership or shareholder arrangements that your firm offers (including criteria, time limits, etc.).

6a. Does your firm offer a non-partnership or non-shareholder career alternative for professionals? ☐ Yes ☐ No (Skip to question 7a.) [306]

b. Please indicate the year in which your firm instituted this non-partnership or non-shareholder career alternative, and the number of male and female professionals currently using this alternative. (If **none**, enter 0.)

Year in which non-partnership or non-shareholder career alternative was instituted:	<input type="text"/>		[307–310]
Number of male professionals currently using this alternative:	<input type="text"/>	<input type="checkbox"/>	[311–313]
Number of female professionals currently using this alternative:	<input type="text"/>	<input type="checkbox"/>	[314–316]

c. Please describe your firm's non-partnership or non-shareholder career alternative.

7a. Does your firm allow professionals to utilize flexible work options (e.g., part-time hours) after the birth of a child and continue on the partner/shareholder track?

- ☐ Yes, formal policy ☐ Yes, case-by-case basis
☐ Yes, informal policy ☐ No (Skip to question 8a.)

[317]

b. Please describe these options (e.g., time limits, length of service requirements, etc.).

8a. Please indicate in **Column A** whether your firm currently has a program/policy (either written or unwritten) in each area listed.

For those area(s) where your firm does **not** currently have a program/policy, please indicate in **Column B** whether your firm plans to implement a program/policy in the area within the next three years.

	Column A Does your firm currently have a program/policy (either written or unwritten)?			Column B If your firm does not have a program/policy, does your firm intend to implement one within the next three years?		
	Yes, firm-wide	Yes, local office option	No	Yes, firm-wide	Yes, local office option	No
i. Maternity leave (paid or unpaid)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ii. Paternity leave (paid or unpaid)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iii. Child care resource and referral program	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iv. On-site firm-sponsored child care facility	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
v. Off-site firm-sponsored child care facility	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
vi. Sick/emergency child care	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
vii. Elder-care leave	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
viii. Adoption Assistance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ix. Dependent Care	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
x. Flexible Spending Account	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

[318-319]

[334-335]

b. For those areas listed above in which your firm currently has a policy/program, does your firm intend to make any changes to these policies/programs within the next three years? (If your firm does not have a policy/program in any of the above areas, **please check here** ☐ and skip to question 9.)

- ☐ Yes ☐ No (Skip to question 9)

[336]

c. Please briefly describe the planned changes. [Write the Roman numeral from above corresponding to the policy(ies) that will change, then briefly describe the change(s).]

9. Of the female professionals who have had a child within the past three years while with your firm, please indicate below the number that returned to the firm on a full-time basis, returned to the firm on a part-time basis, or did not return to the firm.

(If no female professionals had a child within the past three years while with your firm, **please check here** ☐ and skip to question 10a.)

Data Not Available

- | | | | |
|---|----------------------|--------------------------|-----------|
| a. Returned to the firm on a full-time basis: | <input type="text"/> | <input type="checkbox"/> | [337-339] |
| b. Returned to the firm on a part-time basis: | <input type="text"/> | <input type="checkbox"/> | [340-342] |
| c. Did not return to the firm: | <input type="text"/> | <input type="checkbox"/> | [343-345] |

- 10a. Please indicate in **Column A** which, if any, of the following flexible work options your firm currently offers.

For those option(s) that your firm does not currently offer, please indicate in **Column B** whether your firm plans to implement the option within the next three years.

	Column A			Column B			
	Does your firm currently offer. . . ?			If your firm does not currently offer the option, does your firm intend to offer it within the next three years?			
	Yes, firm-wide	Yes, local office option	No	Yes, firm-wide	Yes, local office option	No	
i. Flex-time hours	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	[346-347]
ii. Part-time hours	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
iii. Job Sharing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
iv. Work-at-home options	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	[354-355]
v. Special summer or holiday hours	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

- b. For those option(s) listed above which your firm *currently offers*, does your firm intend to make any changes in the near future? (If your firm does **not** offer any of the above options, **please check here** ☐ and skip to question 11.)

☐ Yes ☐ No (Skip to question 11)

[356]

- c. Please briefly describe the planned changes. [Write the Roman numeral from above corresponding to the policy(ies) that will change, then briefly describe the planned change(s).]

11. For those programs/policies concerning work and family issues (e.g., flexible work options, parental leaves of absence and other programs described in questions 8 and 10) which your firm currently offers, plans to change, or plans to offer within the next three years, please indicate below the overall importance of each of the following factors to your firm in making such decisions.

	Very Important	Moderately Important	Not Particularly Important	
a. Recruitment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	[357]
b. Retention	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
c. Managing costs or size of workforce	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
d. Addressing work/family concerns	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
e. Value of individuals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
f. Absenteeism	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
g. Productivity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
h. Morale	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
i. Other: _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	[365]

(Specify)

12. Please indicate in **Column A** whether your firm currently has a program in each area listed below.

If your firm currently has a program in the area, please indicate in **Column B** whether participation in the program is mandatory for professionals at your firm.

If your firm does **not** currently have a program in an area, please indicate in **Column C** whether your firm plans to implement a program in the area within the next three years.

	Column A			Column B		Column C		
	Program currently in place?			If a program in place, is participation mandatory for professionals?		If a program is not currently in place, does your firm plan to implement one in the next three years?		
	Yes, firm-wide	Yes, local office option	No	Yes	No	Yes	No	
a. Sexual harassment sensitivity training	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	[366-368]
b. Formal mentoring	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
c. Gender awareness training	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
d. Diversity training	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
e. Leadership development training	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
f. Other: _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	[381-383]

(Specify)

- 13a. Does your firm have a relocation assistance policy/program?

☐ Yes ☐ No (Skip to question 14)

[384]

- b. Does your firm's relocation assistance policy/program include job placement assistance for professionals' spouses? ☐ Yes ☐ No

[385]

- c. Please describe your firm's relocation assistance policy/program.

14. Please indicate in **Column A** whether your firm has a policy (either written or unwritten) in each area listed below.

If your firm does have a policy in that area, please indicate in **Column B** if the policy has been changed as a result of the increase in female professionals.

	Column A		Column B		
	Does the firm have a policy (either written or unwritten)?		Has the policy has changed as a result of the increase in female professional staff?		
	Yes	No	Yes	No	
Policy On:					
a. Sexual harassment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	[386-387]
b. Client assignments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
c. Criteria in selecting managers and partners	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	[390-391]

- 15a. Does your firm have a nepotism policy?

☐ Yes ☐ No (Skip to question 16a.) [392]

- b. If **yes**, does the policy apply to (Check one only):

☐ Staff only ☐ Staff and clients ☐ Both staff and clients [393]

- c. Which of the following provisions are included in your firm's nepotism policy? (Check all that apply)

☐ Hiring relatives of key client officials is subject to SEC/industry rules [394-397]
☐ Relatives of partners may not work in the same office as the partner
☐ Firm employees cannot supervise relatives
☐ None of the above

- d. Please further describe your firm's nepotism policy.

- 16a. Is there a person at your firm who is designated to address **gender/workforce diversity issues**?

☐ Yes ☐ No (Skip to question 17a.)

- b. What is the title of this person? [398]

- c. What is the title of the person to whom this individual reports? [399]

- 17a. Is there a person at your firm who is designated to address **work/family issues**? [400]

☐ Yes ☐ No (Skip to question 18a.) [401]

- b. What is the title of this person? [402]

- c. What is the title of the person to whom this individual reports? [403]

18a. Does your firm have a committee, task force, or other group to deal specifically with:

- | | <u>Yes</u> | <u>No</u> | |
|---------------------------------------|--------------------------|--------------------------|-------|
| i. Gender/workforce diversity issues? | <input type="checkbox"/> | <input type="checkbox"/> | [404] |
| ii. Work/family issues? | <input type="checkbox"/> | <input type="checkbox"/> | [405] |

b. If **yes**, please describe the objectives/goals of the committee(s), task force(s), or other group(s).

c. If **no**, does your firm intend to establish a committee, task force or other group to deal with:

- | | <u>Yes</u> | <u>No</u> | |
|---------------------------------------|--------------------------|--------------------------|-------|
| i. Gender/workforce diversity issues? | <input type="checkbox"/> | <input type="checkbox"/> | [406] |
| ii. Work/family issues? | <input type="checkbox"/> | <input type="checkbox"/> | [407] |

19a. Has your firm taken any other actions to deal with:

- | | <u>Yes</u> | <u>No</u> | |
|---------------------------------------|--------------------------|--------------------------|-------|
| i. Gender/workforce diversity issues? | <input type="checkbox"/> | <input type="checkbox"/> | [408] |
| ii. Work/family issues? | <input type="checkbox"/> | <input type="checkbox"/> | [409] |

b. If **yes**, please describe the "other actions."

20. Please use the following space for any comments that you would like to make about women and/or family issues in the accounting profession.

III. Demographics

21. The state in which your firm is headquartered [410-411]
22. Which of the following most closely describes your firm?
☐ Local firm ☐ Regional firm ☐ National firm ☐ International firm [412]
23. Please indicate below for all domestic offices or locations the total number of AICPA members in your firm.
☐ One ☐ 3-4 ☐ 7-10 ☐ 21-50 ☐ 76-100 ☐ 201-1,000 [413-414]
☐ Two ☐ 5-6 ☐ 11-20 ☐ 51-75 ☐ 101-200 ☐ Over 1,000

THANK YOU FOR YOUR COOPERATION

Please return your completed questionnaire in the postage-paid envelope provided or send to:

AICPA
Women & Family Issues Survey
1211 Avenue of the Americas
New York, NY 10036-8775

December 1996

(Over, Please)

OPTIONAL

If your firm would be willing to be contacted for follow-up information, please provide the name, title, and phone number of the appropriate contact person.

Name: _____

Title: _____

Phone: _____

If you are willing to share with us copies of your firm's policies which cover the issues addressed in this survey, please send them to:

**Ramona Perry-Jones, Manager, Women & Family Issues
Academic & Career Development Team
American Institute of Certified Public Accountants
1211 Avenue of the Americas
New York, NY 10036-8775**

Any information provided will be held strictly confidential.

WOMEN & FAMILY ISSUES SURVEY OF PROFESSIONALS

I. Demographic Information

Note: For the purposes of this survey, **professionals** mean client service professionals only and are defined as CPAs, prospective CPAs, and others with a similar amount of academic training in a field that is part of the practice of public accounting (e.g., consulting). Partners and others in equivalent positions (such as shareholders) are included in the above definition.

1. Your Age:
2. Gender: ☐ Female ☐ Male
3. Marital status: ☐ Married ☐ Unmarried
4. Please indicate how many dependent children you have in each of the following age ranges: [If none, please check here ☐ and skip to question 5.]
- | | | |
|-----------------------------------|----------------------------------|------------------------------------|
| <input type="text"/> Under 1 year | <input type="text"/> 6-12 years | <input type="text"/> 20-24 years |
| <input type="text"/> 1-5 years | <input type="text"/> 13-19 years | <input type="text"/> Over 24 years |
5. Dependent parent or other: ☐ Yes ☐ No
6. Years of experience in public accounting:
7. Area: ☐ Audit ☐ Consulting ☐ Tax ☐ Other
8. Position in firm:
- | | | | |
|---------------------------------|-------------------------------------|--|---------------------------------------|
| <input type="checkbox"/> Staff | <input type="checkbox"/> Supervisor | <input type="checkbox"/> Senior Manager | <input type="checkbox"/> Other: _____ |
| <input type="checkbox"/> Senior | <input type="checkbox"/> Manager | <input type="checkbox"/> Partner/Shareholder | (Please specify) |
9. Length of time in current position: year(s)
10. Are you a(n):
- | | <u>Yes</u> | <u>No</u> |
|--------------------------|--------------------------|--------------------------|
| a. CPA? | <input type="checkbox"/> | <input type="checkbox"/> |
| b. AICPA member? | | <input type="checkbox"/> |
| c. State Society member? | <input type="checkbox"/> | <input type="checkbox"/> |
11. Which of the following most closely describes your firm?
- | | | | |
|-------------------------------------|--|--|---|
| <input type="checkbox"/> Local firm | <input type="checkbox"/> Regional firm | <input type="checkbox"/> National firm | <input type="checkbox"/> International firm |
|-------------------------------------|--|--|---|
12. Total number of professionals in your office:
13. The state in which your office is located:

II. Your Career

Note: The following questions are designed to elicit your personal views about your career and upward mobility within your current firm.

14. Do you plan to stay in public accounting? ☐ Yes ☐ No ☐ Not sure
15. Do you plan to stay with your current firm? ☐ Yes ☐ No ☐ Not sure
16. What level would you like to achieve at your firm?
- | | | | |
|---------------------------------|-------------------------------------|--|---------------------------------------|
| <input type="checkbox"/> Staff | <input type="checkbox"/> Supervisor | <input type="checkbox"/> Senior Manager | <input type="checkbox"/> Other: _____ |
| <input type="checkbox"/> Senior | <input type="checkbox"/> Manager | <input type="checkbox"/> Partner/Shareholder | (Please specify) |
17. Is it likely that you could achieve that level? ☐ Yes ☐ No ☐ Not sure
18. Are you concerned about upward mobility in your firm? ☐ Yes ☐ No

Please explain.

19. Are you concerned about work/life balance issues (e.g., work versus personal time)?
- ☐ Yes ☐ No

Please explain.

III. Firm Policies and Their Use

- 20a. Does your firm offer any nontraditional partnership or shareholder arrangements (e.g., part-time partnership/ shareholder, salary only, graduated benefits)?
- ☐ Yes ☐ No (skip to question 21a) ☐ Don't Know (skip to question 21a)
- b. Have you taken advantage of such arrangements? ☐ Yes ☐ No
- c. Has anyone else in your office taken advantage of such arrangements?
- ☐ Yes ☐ No ☐ Don't know

d. Please describe the nontraditional partnership or shareholder arrangements offered by your firm and, if applicable, your satisfaction with it.

e. If you have not taken advantage of such arrangements, would you feel comfortable doing so if the opportunity should arise? ☐ Yes ☐ No

Please explain why or why not?

21a. Does your firm offer a non-partnership or non-shareholder career track for professionals?

☐ Yes ☐ No (skip to question 22a)

b. Have you taken advantage of such a track? ☐ Yes ☐ No

c. Has anyone else in your office taken advantage of such a track? ☐ Yes ☐ No ☐ Don't know

d. How easy or difficult is it to take advantage of this option in your office?

☐ Very easy ☐ In-between ☐ Very Difficult
☐ Easy ☐ Difficult ☐ Don't know

e. Do you feel you will be penalized in your career/assignments if you use this option?

☐ No penalty ☐ Moderate penalty ☐ Don't know
☐ Slight penalty ☐ Heavy penalty

22a. Does your firm allow professionals to utilize flexible work options (e.g., part-time hours) after the birth of a child and continue on the partner/shareholder track?

☐ Yes, formal policy ☐ Yes, case-by-case basis ☐ Don't know (skip to question 23)
☐ Yes, informal policy ☐ No (skip to question 23)

b. Have you taken advantage of such options? ☐ Yes ☐ No ☐ Not applicable

c. Has anyone else in your office taken advantage of such options?

☐ Yes ☐ No ☐ Don't Know

d. How easy or difficult is it to take advantage of these options in your office?

☐ Very easy ☐ In-between ☐ Very difficult
☐ Easy ☐ Difficult ☐ Don't know

e. Do you feel you will be penalized in your career/assignments if you use this option?

☐ No penalty ☐ Moderate penalty ☐ Don't know
☐ Slight penalty ☐ Heavy penalty ☐ Not applicable

23a. Please indicate whether your firm offers each of the following policies/programs:

	<u>Yes, formal policy</u>	<u>Yes, informal policy</u>	<u>Yes, case-by- case basis</u>	<u>No</u>	<u>Don't Know</u>
i. Maternity leave	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ii. Paternity leave	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iii. Child care resource and referral program	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iv. On-site firm-sponsored child care facility	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
v. Off-site firm-sponsored child care facility	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
vi. Sick/emergency child care	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
vii. Elder-care leave	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
viii. Adoption assistance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ix. Dependent care flexible spending account	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
x. Relocation assistance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
xi. If yes to x , job placement assistance for professional's spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

b. Of the policies/programs listed in question 23a that your firm offers, are you currently utilizing or planning to utilize any of these?

☐ Yes ☐ No (skip to question 24) ☐ Not applicable (skip to question 24)

c. If yes, please indicate which one(s) by placing the appropriate Roman numeral(s) in the space provided here:

d. How easy or difficult is it to take advantage of these options in your office?

☐ Very easy ☐ In-between ☐ Very difficult
☐ Easy ☐ Difficult ☐ Don't know

e. Of the policies/programs listed in question 23a that your firm offers, do you believe they are operating effectively in your office? ☐ Yes ☐ No ☐ Don't Know ☐ Not applicable

Please explain why or why not?

24a. Please indicate whether your firm offers each of the following flexible work options:

	<u>Yes, formal policy</u>	<u>Yes, informal policy</u>	<u>Yes, case-by- case basis</u>	<u>No</u>	<u>Don't Know</u>
i. Flex-time hours	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ii. Part-time hours	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iii. Job sharing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iv. Work-at-home options	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
v. Special summer or holiday hours	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
vi. Other: _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

(please specify)

b. Of the flexible work options listed in question 24a that your firm offers, are you currently utilizing or planning to utilize any of these?

☐ Yes ☐ No (skip to question 25) ☐ Not applicable (skip to question 25)

c. If yes, please indicate which one(s) by placing the appropriate Roman numerals(s) in the space provided here:

d. How easy or difficult is it to take advantage of these options in your office?

☐ Very easy ☐ In-between ☐ Very difficult
☐ Easy ☐ Difficult ☐ Don't know

e. Of the flexible work options listed in question 24a present at your firm, do you believe they are operating effectively in your office? ☐ Yes ☐ No ☐ Don't Know ☐ Not applicable

Please explain why or why not?

25a. Please indicate whether your firm currently has a program in each of the following areas:

	Yes, formal policy	Yes, informal policy	Yes, case-by- case basis	No	Don't Know
i. Sexual harassment sensitivity training	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ii. Discrimination sensitivity training	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iii. Gender awareness training	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iv. Other diversity training	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
v. Formal mentoring	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
vi. Leadership development training	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
vii. Other: _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(please specify)					

25b. Of the programs listed in question 25a present in your firm, do you believe they are operating effectively in your office? ☐ Yes ☐ No ☐ Don't Know ☐ Not applicable

Please explain why or why not?

26a. Please indicate whether your firm has a policy in each of the following areas:

	<u>Yes, formal policy</u>	<u>Yes, informal policy</u>	<u>Yes, case-by- case basis</u>	<u>No</u>	<u>Don't Know</u>
i. Sexual harassment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ii. Client assignments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iii. Criteria in selecting managers and partners	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

26b. Of the policies listed in question 26a present at your firm, do you believe they are operating effectively in your office?

☐ Yes ☐ No ☐ Don't Know ☐ Not applicable

Please explain why or why not?

27a. Does your firm have a person/committee designated to address **gender/workforce diversity issues**?

☐ Yes ☐ No (skip to question 28a)

b. If yes, would you feel comfortable bringing issues to this person/committee? ☐ Yes ☐ No

28a. Does your firm have a person/committee designated to address work/family issues?

☐ Yes ☐ No (skip to question 29)

b. If yes, would you feel comfortable bringing issues to this person/committee? ☐ Yes ☐ No

29. Is there anything about the programs offered by your firm that you believe would inhibit your career potential?

☐ Yes ☐ No

Please explain.

30. Please use the following space for any comments that you would like to make about women and/or family issues in the accounting profession.

THANK YOU FOR YOUR COOPERATION

**Please return your completed questionnaire in the postage-paid envelope
provided or send to:**

AICPA
Women & Family Issues Survey
1211 Avenue of the Americas
New York, NY 10036-8775

December 1996